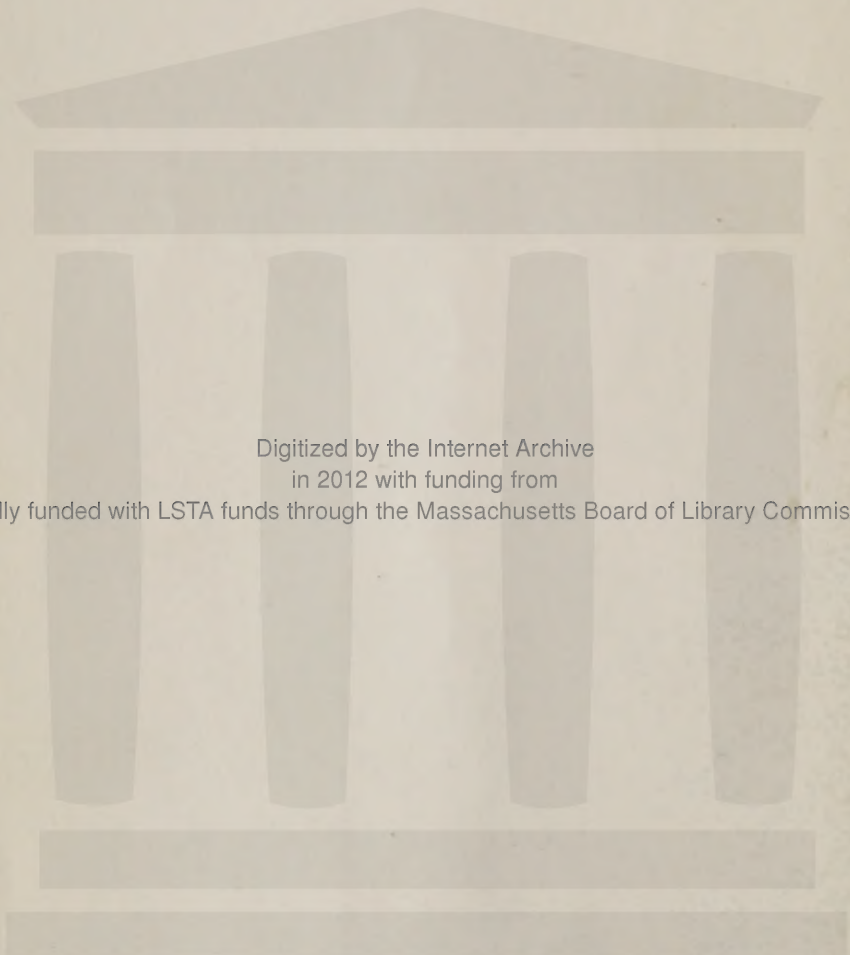
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THE

ANNUAL REPORTS

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION,

OF THE

TOWN OF IPSWICH,

MADE

MARCH 1, 1856.

LYNN:
LYNN NEWS PRESS—J. F. KIMBALL.
1856.

974.4

ANNUAL REPORT.

CURRENT EXPENSES.

Paid J. F. Kimball & Co., printing town report, 1855,	$20 00
Joseph Farley, writing and expenses,	5 00
George Willett, express,	6 82
Fred'c Mitchell, land rent, engine houses,	6 00
Josiah Lord, 3d, repairs on Town House	4 62
Lewis & Ordway, do.	2 33
Richard Sutton, expenses liquor store,	2 88
John Lane, land rent, engine house,	6 00
N. E. P. U. Div. 631, oil for engines,	74
Thos. D. Gould, oiling and cleaning hose,	2 00
Engine men for services, 1854,	234 00
Russell & Nourse, house for life boat,	126 07
Gilbert Conant, cedar posts for do.	3 20
Wm. Wade, privy for High School,	19 50
D. W. Lawrence, liquors,	165 96
John H. Dunnels, labor on engines,	8 00
Wm. F. Conant, wood for Town House,	16 00
Florence McMahon, sawing do.	4 00
Thomas Morley, painting engines,	12 50
Asher Blake, town clock, care & rep'rs,	25 00
Wm. G. Brown, horse hire, school com.	4 75
Isaiah Rogers, boat for selectmen,	25
A. D. & N. R. Wait, oil for engines,	1 50
N. E. P. U. Div. do.	25
Jacob B. Tenney, horse hire, sch. com.	2 50
do do. selectmen,	6 00
Asher Blake, notifying town meetings,	5 00
Aaron Sweet, taking census,	24 00
do. perambulating town lines, &c.	6 00
Frederic Mitchell, do.	13 00
Joseph Farley, do.	8 00
do. taking census,	24 00
Geo. Haskell, committee, legislature,	33 00
Stephen Coburn, postage,	1 55
Levi Lord, land rent for ladder box,	1 50
Register of deeds,	1 00
Amount carried forward,	$802 92

Amount brought forward,	$802 92
Paid Daniel Cogswell, stationery, selectmen,	6 82
do. oil, lamps, &c. town h'se,	46 49
Stephen Baker, services, fireward,	5 00
do. " at town house,	1 75
Fred'c Mitchell, horse hire, selectmen,	10 00
Wm. T. Averill, travel and printing,	16 75
Willett's express,	5 62
Aaron Sweet, removing ladder box,	2 30
	$897 65

RECAPITULATION.

Oil, lamps, and care of town house, } Repairs and fuel for do. }	$75 19	
House for life boat,	129 27	
High School,	19 50	
Census,	48 00	
Committees,	33 00	
Town clock,	25 00	
Perambulating town lines,	22 00	
Fire department,	279 79	
Liquor agency, 1854,	168 84	
Travel and horse hire, selectmen, treasurer, and school committee,	28 25	
Annual report,	25 00	
Miscellaneous,	43 81	
		$897 65

FEES AND SALARIES.

Paid Daniel Fitz, school committee,	$21 75
Joseph Spiller, notifying meetings,	6 50
do. attendance sel'ctm'n, 1854,	6 00
Rich'd Sutton, liquor agent, 1-4 salary,	75 00
Joseph E. Bomer, school committee,	25 00
Joseph Spiller, attending town meetings,	2 00
Stephen Baker, do. and notifying do.	7 00
do. ringing bell to Apr. 1, '55,	8 33
Joseph Farley, assessor, &c.	50 00
Frederic Mitchell, do.	25 00
Aaron Sweet, do.	25 00
William Henderson, notifying meetings,	11 00
William T. Averill, treasurer,	125 00
John A. Newman, clerk,	25 00
Aaron Sweet,	25 00
Frederic Mitchell,	25 00
Amount carried forward,	$462 58

Amount brought forward,	$462 58	
Paid Joseph Farley,	50 00	
Daniel Clarke, return of deaths,	80	
Stephen Baker, do.	2 60	
do. police officer,	12 75	
Joseph Spiller, attendance, town house,	8 00	
John A. Newman, recording births, marriages, and deaths, &c.	25 20	
Wm. Haskell, liquor agent, 1-2 year,	70 00	
	$631 93	

RECAPITULATION.

Selectmen,	$200 00	
Treasurer,	125 00	
Clerk,	25 00	
School committee,	46 75	
Liquor agents,	145 00	
Constables and police officers, &c.	53 25	
Returning births, &c.	28 60	
Ringing bell,	8 33	
		$631 93

HIGHWAYS AND BRIDGES.

Paid Tristram Brown, blasting rock,	$1 50	
Wm. Leatherland, removing wall,	5 00	
John Brown, clearing snow,	3 85	
Jos. Farley, expenses before com's'ners,	1 85	
Gilbert Conant, making 200 rods road,	400 00	
do. fence and surveying,	9 00	
Eben. Fall, repairing bridge,	5 00	
James Gwinn, removing wall,	40 00	
Tristram Brown, jr., labor on bridge,	1 75	
G. & D. Norton, repair'g Argilla road,	480 00	
David Berry, building and grading 245 rods road,	492 40	
do. extra work on do.	7 60	
Eben. Lord, fenc'g 286 rods P. S. road,	400 00	
Asa P. Stone, labor and team,	4 67	
Ira Worcester, clearing snow,	6 25	
do. mak'g road to gravel pit,	25 00	
Wm. F. Conant, repairs on turnpike,	25 00	
Thomas Wildes, laying drain,	1 75	
Joseph Farley, services, horse hire, etc.	23 50	
Frederic Mitchell, do.	12 50	
Amount carried forward,	$1,946 62	

Amount brought forward,	$1946 62
Paid Aaron Sweet, do.	8 50
Emerton & Foster, plan of bridge,	15 00
J. F. Kimball, advertising,	4 00
Hervey Nourse, gravel,	3 40
Russell & Nourse, fencing,	20 31
Asa Lord, nails,	50
William F. Conant, labor and teaming,	13 00
Aaron Cogswell, surveying, etc.	15 00
J. Gwinn and J. K. Chapman, making road, P. S.	412 00
J. K. Chapman, removing fence,	5 00
Geo. & Dan'l Norton, repairing road,	500 00
Asa P. Stone,	3 50
George Haskell, agreements, etc.	10 00
G. & D. Norton, repairs Argilla road,	217 59
do. do. Manning bridge,	22 50
Patrick Conghlin, labor,	50 00
Michael McDonnell,	43 73
Chapman & Low, horse hire,	1 75
Charles W. Chapman, tools,	1 62
Frederic Bray, stone and gravel,	11 56
Aaron F. Brown, do.	16 02
Jacob Brown, stone, High street,	14 00
Sylvanus Caldwell, lumber for drains,	26 67
do. plank, Manning bridge,	12 49
Henry Wilson, repairs on bridge,	40 00
do. stone,	3 00
Sylvester Goodwin, gravel,	13 50
Gilbert Conant, removing building,	10 00
Josiah Kimball, platform,	1 75
Thomas Wildes, labor,	1 75
Eben. Lord, building wall,	3 75
do. gravel,	3 25
Tho's D. Pousland, labor and team,	7 00
R. W. Ricker, damage, detention, snow,	10 00
J. H. Troffattes do.	3 00
George Dane, repairs on bridge,	1 50
Moses Clarke, removing fence,	24 00
John Day, stone and gravel, Norton,	12 10
do. do. surveyor,	6 06
William Stevens, clearing snow,	63
Wm. Kinsman, jr. do.	63
Jos. Farley, services and travel, Warner's bridge,	10 00
do. do. Argilla road,	10 00
Amount carried forward,	$3,536 68

Amount brought forward,	$3,536 68	
Paid Theod. Andrews, serv. trav'l, Arg'la road,	4 00	
William Lord, jr., labor on drain,	1 50	
Joseph Fellows, clearing snow,	6 62	
Samuel Dane, gravel,	1 00	
	$3,549 80	

RECAPITULATION.

Labor on roads,	$87 60	
Repairing bridges and drains,	89 46	
Stone, gravel, and fence,	69 27	
Clearing roads of snow,	33 98	
Manning bridge,	34 99	
Warner's bridge and road,	34 00	
		$349 30
Repairs on Pine Swamp road:		
Reconstructing and grading, 451 rods,	912 00	
Fencing and land damage,	469 00	
Surveying, agreements, etc.	30 50	
		1411 50
Repairs on Gravelly Brook road:		
Reconstructing and grading, 200 rods,	400 00	
Surveying, fence, etc.	29 00	
		429 00
Repairs on Argilla road:		
Repairing and grading, 865 rods,	1291 32	
Stone and gravel,	49 68	
Surveying, letting out, etc.	19 00	
		1360 00
		$3,549 80

POOR.

Paid Willett & Co., supplies, R. Dodge, '54,	$2 00	
Isaac Flitner, medical attendance,	3 00	
do vaccination,	7 00	
Joseph E. Bomer, do	21 50	
Joseph N. Ames, do	39 25	
T. Brown, jr., maintenance Mrs. Fellows,	10 00	
Town of Gloucester, supplies for Mrs. Lakeman,	23 00	
Jos. Farley, passages and exp., paupers,	4 45	
Hannah Chapman, lodgings and meals,	3 00	
Town of Haverhill, supplies,	21 27	
Mary Chapman, 1-4 rent and fuel,	7 00	
Amount carried forward,	$141 47	

Amount brought forward,	$141 47
Paid Geo. Brown, maintenance S. Tucker,	20 00
S. N. Baker, rent for Mrs. Buzzel,	12 00
Elizabeth Seward, attend'ce, Mrs. Jewett,	5 00
Hannah Chapman, lodging and meals,	75
Ira Worcester, board at house correction,	8 86
Wm. Stevens, burial of C. F. Eldredge,	11 25
City of Newburyport, supplies,	122 87
Jos. Farley, expense, Stephen Burnham,	1 00
F. Mitchell, do do	1 00
do cash to poor travellers,	1 30
Daniel Clark, Coffin, &c.,	6 75
Frederic Willcomb, wood,	32 06
Frederic Mitchell, teaming wood,	12 50
J. H. Dunnells, wood,	156 17
Mary Chapman, 1-4 rent and fuel,	6 00
A. P. Howe, maintenance mother, Boxf'd,	15 00
Daniel Clarke, coffin, &c., for J. Dodge,	8 88
Geo. Haskell, his fees and court fees,	35 00
City of Salem, board of S. Burnham, a lunatic,	536 30
Jos. Farley, poor travellers,	1 62
Elizabeth Seward, h'se rent, Mrs. Jewett,	3 00
J. B. Tenney, lodging & meals, poor trav.	8 50
Wm. Stevens, returns of deaths,	2 00
Levi Lord, house rent for Mrs. Ross,	12 00
P. E. Aldrich, sent to W. S. L. Hospital,	55 24
Thos. Brown, clothing, Mrs. Fellows,	3 00
J. N. Ames, med. attendance, A. Spring,	2 25
A. P. Lord, grave clothes, 1853,	1 25
Jos. Farley, exp. to Newburyport, paupers,	2 00
F. Mitchell, do do	1 00
Aaron Sweet, piling and cording wood,	5 39
Daniel Cogswell, school books,	1 21
Manning Dodge, rent for Sam'l Jewett,	10 00
Mrs. L. Hovey, rent, self and daughter,	12 00
Jed'h Chapman, teaming wood, supplies,	17 20
Elizabeth Seward, h'se rent, Mrs. Jewett,	3 00
D. Clarke, coffin, wife & child D. Tucker,	11 83
	$1286 65

RECAPITULATION.

Supplies out of town,	184 27
House rent, etc., in town,	98 86
Fuel and teaming,	223 32
Amount carried forward,	$506 45

Amount brought forward,	$506 45	
Poor travellers,	19 62	
Medical attendance and vaccination,	73 00	
Burials,	39 96	
Board of Stephen Burnham, a lunatic,	536 30	
do John T. Sawyer, do	55 24	
do at house of correction,	8 86	
Court fees, etc.,	35 00	
Overseers' travel,	5 00	
Miscellaneous,	7 22	
		$1286 65
Due from town of Newbury, board, Sawyer,	55 24	
do city of Salem, burial of J. Dodge,	8 88	
		$64 12
		$1222 53

FARM.

Paid Willett & Co., express,	$1 75
Charles W. Chapman, blacksmithing,	7 43
Jos. E. Bomer, physician, one year,	30 00
N. E. P. Union store, groceries,	63 29
Frederic Willcomb, fish and coffee,	23 41
Ruggles, Nourse & Co., plough and cultivator,	21 25
Benjamin Chapman, labor,	50 00
David Low, hall,	24 00
Joel Caldwell, blacksmithing,	37
Geo. Wm. Brown, over pay on salt hay,	3 10
Division No. 624, flour, seeds, etc.,	34 71
Benjamin Chapman, labor,	20 00
Jos. Farley, travel and expenses,	2 00
Frederic Willcomb, crackers, starch, etc.,	4 35
N. E. P. Union store, tea, scythes, etc.,	15 29
Joseph Andrews, labor,	108 00
Wm. Weatherhead, do	114 00
Asa Lord, groceries, seeds, etc.,	143 14
E. Cogswell & Son, do	34 74
Newman & Ordway, repairs on furnace,	20 25
Benjamin D. Chapman, labor,	100 00
Patience S. Richardson, do	50 00
Jacob Brown, coal,	75 03
Nathan Jewett, boating,	21 00
C. W. Chapman, blacksmithing,	1 83
Melzerd Poor, do	40 46
Frederic Willcomb, fish and rice,	16 79
N. E. P. Union, barrels,	5 71
Daniel Macintosh, labor,	120 00
N. A. Dickinson, ditching,	1 50
Eben. Kimball, repairs on building,	5 25
Isaac Kimball, ditching,	7 50
Samuel N. Baker, dry goods,	4 49
Daniel Cogswell, groceries, etc.,	64 82
Wm. Haskell, barrels, etc.,	7 70
John A. Newman, glazing, etc.,	2 50
Nathan Brown, watering trough,	9 00
N. E. P. U., Div. No. 631, coffee & sugar,	5 93
Daniel Clarke, coffin,	6 00
Amount of bills paid by superintendent,	173 56
	$1790 15

RECAPITULATION.

Groceries and provisions,	$209 57	
Bread and breadstuffs,	149 97	
Clothing and bedding,	47 15	
Fuel,	81 03	
Meat,	27 16	
Fish,	27 17	
Physician,	30 00	
Labor in house,	50 00	
Housekeeping articles and utensils,	39 44	
Labor on farm,	564 80	
Carts, tools, and harness,	56 19	
Live stock,	49 00	
Incidentals,	29 83	
Seeds,	27 28	
Repairs on buildings,	47 05	
Tools, etc., repairs on,	14 05	
Blacksmithing,	40 46	
B. D. Appleton, superintendent,	300 00	
		$1790 15

RECEIVED FROM SALES FROM FARM:

For English hay,	$443 88	
Salt hay,	178 21	
Thatch,	56 83	
Calves,	46 80	
Pork, bacon, and lard,	39 02	
Butter,	120 90	
Poultry and eggs,	48 53	
Apples,	70 00	
Vegetables,	40 15	
Pigs,	46 50	
Hides,	7 94	
Board,	10 00	
Two oxen,	140 00	
	$1248 76	
Increase of personal property,	121 30	
		1370 06
		$420 09

Inventory of the Property of the Farm.

Stock, &c.	1855.		1856.		Incr'se of value.	Dec'se of value.
	No	Value.	No	Value.		
Oxen	6	300 00	6	300 00		
Cows	14	280 00	16	320 00	40 00	
Bull			1	20 00	20 00	
Heifers	3	45 00	1	15 00		30 00
Steers, 3 y'rs old	2	50 00				50 00
Steers, 2 y'rs old			4	60 00	60 00	
Yearlings	6	54 00	8	72 00	18 00	
Horses	1	100 00	1	100 00		
Shoats	8	100 00	6	75 00		25 00
Hens	52	13 00	70	18 50	5 50	
Turkeys	4	4 00	4	4 00		
Geese	3	3 00	2	2 00		1 00
Wagon & Harn'ss	1	70 00	1	80 00	10 00	
Sleigh	1	20 00	1	20 00		
Ox Wagons	2	200 00	2	200 00		
Ox Carts	2	110 00	2	110 00		
Ox Sleds	2	16 00	2	16 00		
Ploughs	3	35 00	3	50 00	15 00	
Harrow	1	7 00	1	12 00	5 00	
Winnow Mill	1	12 00	1	12 00		
Other Tools	–	150 00		150 00		
Stoves	3	35 00	3	35 00		
Wood, cords	9	54 00	15	90 00	36 00	
Coal, tons	6	50 00	5	40 00		10 00
Groceries, &c.		50 00		50 00		
Total Stock		1768 00		1861 50	209 50	116 00
Total Produce		1711 40		1739 20	190 00	162 20
Totals		3479 40		3600 70	399 50	278 20
Deduct				3479 40	278 20	
Increase				121 30	121 30	

Inventory of the Property of the Farm. (Continued.)

Produce, &c.	1855.		1856.		Incr'se of value.	Dec'se of value.
	No	Value.	No	Value.		
Corn .....bush.	225	225 00	200	200 00		25 00
Rye ....."						
Barley ....."	8	8 00	25	25 00	17 00	
Oats....."			15	8 00	8 00	
Flax Seed..."	1	2 00	1	2 00		
Peas & beans"	15	30 00	18	45 00	15 00	
Beef .....bbls.	6	72 00	5	60 00		12 00
Pork ....."	6	90 00	6	90 00		
Bacon .....lbs.	650	65 00	75	75 00	10 00	
Lard ....."	140	15 40	120	13 20		2 20
Tal. & Suet..lot.		15 00		15 00		
Butter .....lbs.	80	20 00	40	10 00		10 00
Cheese....."	100	10 00				10 00
Cider .....bbls.	16	48 00	12	36 00		12 00
Apples....."	4	8 00	6	12 00	4 00	
Potatoes ..bush.	225	112 50	325	162 00	50 00	
Roots ....."		10 00		8 00		2 00
Onions ....."	8	4 00		2 00		2 00
Hay.....tons.	25	425 00	20	400 00		25 00
" salt....."	12	100 00	15	150 00	50 00	
" blk. grass "	30	300 00	20	240 00		60 00
Thatch....."	10	60 00	12	96 00	36 00	
Straw.....lot.		10 00		10 00		
Corn Fodder "		30 00		30 00		
Flax.. .....lbs.		2 00		2 00		
Dried apples "	75	6 00	50	4 00		2 00
Dried beef..."	100	10 00	100	10 00		
Soap ..... bbls.	3	13 50	3	13 50		
		1711 40		1739 20	190 00	162 20

WILLIAM T. AVERILL, TREASURER AND COLLECTOR.

Dr.	For balance due March, 1855,		$4230 16	
	" amount of tax list, 1855,		9852 30	
	" " rec'd of state for schools,		166 80	
	" " rec'd of state for paupers,		35 15	
	" " rec'd for fish priv., fine,		5 00	
	" " rec'd, R. Sutton, liq. ag't.		174 04	
	" " hired on new notes, by vote of town,		2000 00	
	" " rec'd, overseers, farm,		1075 20	
	" " income from town house,		98 50	
				$17,637 15
Cr.	For amount drawn for schools,		$3373 18	
	" " " " current exp's,		897 65	
	" " " " fees & salaries,		631 93	
	" " " " highw's & bridges,		3549 80	
	" " " " poor,		1286 65	
	" " " " farm,		1616 59	
	" " allowed as abatements,		386 07	
	" " interest on town notes,		483 50	
	" " state tax,		859 50	
	" " county tax,		1528 00	
	" " allowed as discount, taxes,		22 89	
	" cash on hand,		1073 82	
	" bal. in his hands uncol'd taxes,		1927 57	
				$17,637 15

LIQUOR AGENCY, 1854.

Dr.	Amount stock on hand March 1, '55,	$313 02	
	Paid, liquors, agt's sal'y, store exp's,	243 84	
			$556 86
Cr.	Amount cash paid treasurer, by ag't,	$174 00	
	Stock on hand, May 28,	161 00	
			235 10
			$321 76

LIQUOR AGENCY, 1855.

Dr.	Amount stock appraised to agent,	$154 06	
	Amount liquors purchased,	741 02	
	Salary, six months, for agent,	70 00	
			965 08
Cr.	Sales to Feb. 29, '56,	677 22	
	Stock on hand Feb. 29, '56,	261 06	
			$938 28
			$26 80

EXPENSES FOR THE YEAR 1855.

Amount paid for current expenses,	$897 65	
fees and salaries,	631 93	
highways and bridges,	3549 80	
poor,	1286 65	
farm,	1616 59	
abatements,	386 07	
interest,	483 50	
		$8852 18

INCOME FOR THE YEAR 1855.

Amount of taxes raised, exclusive of highway, school, county, and state taxes,	4000,00	
Overlayings and highway taxes committed to collector,	414 80	
Income of town house,	98 50	
Income of fish privilege, fine,	5 00	
Income of liquor store,	174 04	
Hired on new notes,	2000 00	
Balance, being expense beyond income,	2160 65	
		$8852 18

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

Dr.	To notes payable,	$12545 00	
	Due schools, undrawn balances,	1152 27	
	Balance in favor of the town,	14488 42	
			$28185 69
Cr.	Town Farm,	$16000 00	
	Town House,	2000 00	
	Woodland, Linebrook,	200 00	
	Commonfields,	50 00	
	Thatch bank Great Flats,	75 00	
	Thatch bank, Cross's Bank,	25 00	
	Land on Turkey Shore,	100 00	
	Wood house and wood,	200 00	
	Powder house and new gravel pit,	150 00	
	Gravel pit, Scott's Lane,	150 00	
	Gravel pit near grammar school house,	100 00	
	Gravel pit near Essex line,	25 00	
	Gravel pit near John B. Brown's,	123 00	
	Engines and houses,	2000 00	
	Personal property at farm,	3670 00	
	Due from town of Newbury,	55 24	
	Liquors on hand in agent's store,	261 06	
	Balance in hands of Wm. T. treasurer and collector,	3001 39	
			$28185 69

PERMANENT NOTES OF THE TOWN.

	Date of Note.	*Amount.*	*Rate of Interest.*
William Kinsman,	April 1, 1842.	$250	5 1-2
Otis Holmes,	April 2, 1843.	500	5 1-2
Otis Holmes,	May 22, 1843.	500	5 1-2
Otis Holmes,	July 13, 1848.	1000	5 1-2
Israel K. Jewett,	April 16, 1839.	1000	5 1-2
John Day,	April 19, 1842.	500	5 1-2
Lydia Day,	June 10, 1839.	170	5 1-2
Lydia Day,	Jan. 3, 1846.	100	5 1-2
Lydia Day,	Dec. 3, 1846.	350	5
Henry Wilson,	June 4, 1850.	1000	5 1-2
Hamilton Brown,	June 8, 1839.	300	5 1-2
Clarissa Kinsman,	June 16, 1847.	500	5
Asa P. Stone,	Nov. 29, 1845.	200	5
Mary Choate,	Dec. 3, 1846.	200	5
Aaron Story,	April 11, 1852.	500	5 1-4
Polly Peabody,	May 17, 1853.	100	5
Enoch Story,	June 12, 1849.	500	5 1-2
Mehitable Dodge,	Dec. 3, 1849.	500	5
George Russell,	Dec. 23, 1851.	500	5 1-2
Benj. P. Towne,	Feb. 2, 1851.	1000	5 1-2
Benj. D. Appleton,	Feb. 25, 1855.	225	5 1-2
Richard F. Dodge,	Feb. 28, 1855.	250	5 1-2
Elisha Perkins,	Aug. 5, 1853.	400	5 1-2
Clarissa Kinsman,	Sept. 15, 1855.	100	6
Abel Story,	Sept. 26, 1855.	500	6
John Crafts,	Sept. 26, 1855.	200	6
Josiah Low,	Sept. 28, 1855.	300	6
John Lord,	July 30, 1855.	300	6
Nathaniel Pickard,	Sept. 27, 1855.	300	6
Tristram Brown,	July 27, 1855.	300	6

The average number of Poor on the Farm, during the past year, has been seventeen. The balance against the Farm is $420.09, and the interest on its estimated value, $840.00, making the average cost of support at the Farm $1.43 per week.

JOSEPH FARLEY,
FREDERIC MITCHELL,
AARON SWEET,
} *Selectmen.*

APPENDIX.

LIST OF TAX-PAYERS

OF THE

TOWN OF IPSWICH.

Adams, Moses N.	7 88	Brewer, John	10 70	Caldwell, Elizabeth	4 66
Agan, John	1 50	Bridges, Richard B.	1 50	Nathaniel	2 26
Akerman, Daniel J.	1 96	Brocklebank, J. F.	7 10	Daniel R.	5 33
Jona. B.	7 30	Jer'h	3 80	Joseph N.	21 40
Ames, Joseph N.	18 75	Preston	1 50	George W.	6 50
Andrews, David	15 38	Brown, Albert	3 03	h'rs Nath'l	24 40
Charlotte	5 36	John	26 85	Sylvanus	31 67
Randal	45 23	John B.	32 19	Tyler	13 20
Nehemiah	1 50	John A.	11 89	Joel	3 79
Theodore	16 76	Jacob	70 21	James	2 00
Appleton, Est. of S.		Jacob F.	11 50	John	4 57
G. and Timo.	36 10	William G.	5 33	John, jr.	6 86
Appleton, James	13 00	Tristram	3 80	Caney, Barret	1 50
Benj. D.	8 14	Manasseh,		Sylvanus F.	9 75
Daniel	20 19	Cogs. farm,	29 87	Carey, Augustus C.	3 80
Abigail	3 67	Beach do.	57 96	Cate, Mark F.	14 09
Oliver	4 77	Josiah	33 53	Carr, Michael	1 50
Archer, Nathaniel	1 70	Joseph P.	13 00	Carnes, Michael G.	1 50
Aspal, Larra	2 46	Gardiner A.	10 70	Carter, John	1 50
Averill, Ephraim	11 99	Tristram, jr.	3 80	Chapman, William	1 50
Wm. T.	17 16	Manasseh, jr.	13 72	Thomas	5 70
Warren	12 64	J. P. & G. A.	48 25	John	1 56
Atkinson, Mrs.	6 53	Rachel	2 30	Thomas B.	2 26
Samuel D.	3 25	Thomas	1 50	Daniel W.	1 50
Bailey, Oliver	9 76	Benjamin C.	1 50	Cha's W.	13 19
Oliver A.	1 50	Thomrs, jr.	49 56	Joseph W.	6 46
Heirs of Jacob	76	Asa	115 20	Hannah	5 06
Charles	1 50	George W.	12 16	John K.	9 29
Amasa P.	3 03	Francis	8 92	Jedediah	5 12
William K.	3 78	James F.	1 50	hr's Jed'h jr.	2 68
John H.	2 26	Mary & Judith		Cheeney, Luther	10 69
Baker, Est. of John	93 62	Manning	15 33	Choate, Sarah	38 91
Mary	15 33	George	3 80	Mary Ann	5 36
Heirs of S'ml	3 07	John P.	1 50	Lewis	9 62
William	9 55	Walter	5 89	Edward	2 26
Stephen	11 82	Elisha	19 15	Clarke, Erastus	8 33
Samuel W.	8 21	Hamilton	36 59	Daniel	4 56
Charles H.	2 26	Albert S.	3 03	Alfred P.	1 88
Samuel N.	20 67	Aaron F.	33 34	Moses	9 04
Samuel N. jr.	1 50	Nathan	56 10	Erastus, jr.	2 26
Bamford, Charles	11 47	Francis P.	1 50	Coburn, Stephen	43 66
Bell, Wesley K.	3 03	Francis E.	1 50	Francis S.	3 80
Berry, Silas P.	1 50	Francis, jr	1 50	Connoley, John	1 50
David	12 13	Burnham, Abraham	3 19	Cogswell, Joseph	24 50
Birch, John	2 76	Sarah	5 37	Ebenezer	29 10
Blake, Asher	1 50	Mary	20 70	Theodore F.	3 03
John	1 50	Burroughs, Wm.	9 17	Jos & Eb.	52 82
Bodwell, Frederick	2 65	Buxton, James	1 50	Aaron	56 77
Bond, Abraham H.	15 30	Butler, Asa	1 50	Daniel	91 39
Bomer, Joseph E.	5 33	Caldwell, Josiah	58 44	Collins, William	2 08
Boardman, Elizabeth	42 70	Abraham	44 16	Daniel C.	1 50
Hannah	3 83	Samuel	4 18	Joseph	1 50
Boynton, Daniel	6 10	h'rs Sam'l	3 06	Conant, Alvin	1 50
Bowen, George W.	1 50	Joseph H.	1 50	Joseph, jr.	3 80
Bradstrett, Nath'l	15 36	Ebenezer	66 94	William	22 44
Bray, Frederick	34 81	Francis	4 18	Gilbert	26 36
Brady, John	1 50	h'rs of John	6 13	William F.	22 98

Conant, G. Roger	1 50	Fay, Edwin T.	9 17	Griffin, John	5 56		
Samuel	13 93	Farley, Mary M.	19 70	William H	1 50		
George W.	1 50	h'rs Michael	40 63	Green, Samuel H	38 76		
Daniel	11 50	h'rs Jos. K	101 97	Guilford, Sam'l P	15 66		
Joseph	17 10	Lucy M	5 75	Alvin F	4 18		
Courtney, Abel	6 10	Nathaniel R	1 94	Getchill, Joshua	2 26		
Cowles, John P.	21 43	Nath'l R jr.	15 66	Gwinn, James	15 38		
Copp, Uriah	2 42	Joseph	21 25	Hammatt, est. Ab'm	54 43		
Cotton, h'rs Charles	2 68	Robert	54 82	Hardy, Reuben	1 50		
Crane, William	1 59	Farwell, George	7 63	Harris, John	3 03		
Silas	1 50	Rufus	2 26	Moses	7 25		
Curran, Timothy	2 26	Fellows, Joseph	5 54	Thomas	3 80		
Ceby, Richard	2 65	Alonzo P	4 56	h'rs Nath'l	3 45		
Cross, Dudley & h'rs		h'rs Mary	1 92	Aaron	3 53		
of Nath'l	27 75	Ephraim	15 74	Isaac T.	3 42		
John D.	33 34	h'rs Eph'm	4 39	John, jr.	8 28		
Dane Manuf. co.	230 00	Fitz, Daniel	3 80	Nathaniel	10 76		
Dana, Anna	36 80	George C	9 92	h'rs Nath'l	22 62		
Dawson, George	19 19	Flitner, J	3 03	Ebenezer	40 90		
William	3 80	Foster, Samuel	7 57	Daniel R	8 46		
Benjamin	6 37	David	3 03	Ephraim B	18 48		
Danforth Jeremiah	1 50	Ephraim	1 50	Hannaford, Rev Mr	1 50		
Daniells, Reuben	6 87	Simeon	15 14	Haskell, Daniel	11 56		
Ebenezer	1 50	Joseph	7 23	Daniel, jr.	9 17		
Davis, Alden	1 50	Jonathan	8 38	George	33 31		
Day, Isaac	1 50	h'rs Phil'p	69	Nehemiah	2 00		
John	40 26	Philemon C	2 03	William	3 03		
Dennis, h'rs Joseph	3 83	Nabby	2 72	William, jr.	8 01		
Eunice	4 60	est. Gor'm P	2 66	Hall, William T	7 25		
Mary	7 67	Nathaniel	1 50	Ham, Osborn	1 50		
Thomas	2 26	Cyrus	3 79	Heard, William	18 37		
Dexter, Thomas	1 50	Katy	17 33	George W	28 33		
Dickinson, Nath'l A.	1 50	Fowler, Joseph	3 99	h'rs John	50 21		
Asa	1 50	Fewkes, Benjamin	4 18	Augustine	184 03		
Lewis	24 44	Fuller, h'rs Nath'l	76	do. farm,	54 89		
Darius	15 76	Foss, Mark	19 13	Hill, Albert	9 01		
John	17 03	Gallaher, John	4 01	Gorham P	1 50		
Dodge, Samuel D.	17 14	Galbraith, James	5 54	Hobbs, George	1 23		
Nathan D.	9 81	George, Charles	2 26	Hobson, George	4 18		
John W.	3 15	Giddings, h'rs Josh.	16 93	Samuel	4 43		
h'rs Ezekiel	3 45	William	34 22	h'rs D C	1 92		
h'rs Ezek'l, jr.	3 45	Charles	18 85	Hodgdon, George	26 03		
Manning	14 53	Glover, Elisha	4 38	Hodgkins, Daniel L	18 72		
Richard T.	14 50	James S	5 54	John	13 77		
Elizabeth	4 22	John	1 50	est. John	32 39		
Ignatius	4 95	Goodhue, Aaron	22 96	Henderson, Jere'h	5 42		
John	2 26	Nathaniel	4 73	William	1 50		
Dodsworth, Gen'l	1 50	Ephraim	7 88	Holmes, Asa	1 50		
Dorr, John	3 09	Goodwin, Aaron	2 00	Warren	2 00		
Dow, David F.	1 50	Sylvester	24 38	Henry S	4 72		
Dudley, Josiah	1 50	Glazier, Daniel	10 51	Rufus	1 50		
Dunnels, John H.	13 75	John J	1 50	Horton, Franklin	1 50		
Eastern R. R. co.	19 17	Gould, John W	3 03	George	1 50		
Ehelacher, Martin	5 03	Thomas D	5 91	Richard	4 30		
M. A. Rogers	3 99	Thomas	6 73	Joseph	25 82		
Ellis, George W.	7 25	Nath'l A	51 45	Hovey, John	4 95		
Ellsworth, Hiram	11 76	Grant, Ephraim	1 50	Joseph	6 00		
Daniel	9 39	Ephraim, jr.	4 57	Nathaniel F	2 00		
Benjamin	3 92	James	1 50	John H	1 50		
Simeon	1 50	Joseph	1 50	Stephen	3 03		
Estes, James	10 59	Graves, Moses	1 50	Francis	9 54		
Edgerley, Jacob	2 26	William H	4 57	Hayden, Julius C	5 33		
Falls, Ebenezer	10 18	Greenwood, Thomas	13 58	Howe, George W	4 24		
Tristram B.	13 38	Thomas C	1 50	Nathaniel	14 02		

Howe, Emerson	22 93	Kinsman, Hannah	4 60	Low, Jacob, jr	6 10
Aaron	9 74	Knox, Rufus	2 76	Winthrop	1 50
Abel	17 22	Elbridge	2 26	John	4 56
Abel S	3 03	James	2 26	heirs Stephen	3 83
Hoyt, Benjamin E	8 17	Lakeman, John P	4 00	Lummus, Abraham	31 72
Hubbard, John	6 28	Humphrey	14 51	John	56 22
Hunt, Samuel	8 39	Eben'r	16 14	Lyndburg, Marcus	5 33
Jewett, Nathan	30 58	William	5 33	Manning, h'rs Jacob	
Israel K	81 59	Richard	1 50	& Nath'l L	8 52
Israel K jr.	5 33	John	4 56	h'rs Tho's	
h'rs Daniel	3 06	Perley B	1 50	& Jos. E	399 92
h'rs Aaron	11 58	Lamson, Joshua	21 14	William	34 68
h'rs Amos	11 06	John B	6 10	Mann, Jabez	11 46
Abraham	3 57	Lane, John	19 76	Amos	1 50
Thomas L	2 92	John, jr.	1 96	Miner, Mr	1 50
William, H jr.	3 79	Richard R	4 60	McGreggor, Alex'r	5 72
Nehemiah	1 50	Larrabee, John T.	1 50	McMahon, Robert	5 72
James	2 00	Lavalette, Nath'l	12 97	Thomas	18 81
Charles P	1 50	Leatherland, W'm	6 19	Merrill, Ezra	5 53
William H	4 56	Lord, Aaron P	37 48	Millett, George W	2 57
Ebenezer W	5 33	Abigail	2 22	Edward	3 41
h'rs Moses, jr.	7 53	George R	7 63	Moore, John	4 26
John	5 71	Mark H	1 88	Richard	1 50
Jones, William	2 56	Edward H	4 70	Morgan, Henry	1 50
h'rs Amos	4 68	Jeremiah	8 98	Henry, jr	1 50
h'rs Thomas	1 91	Luther	7 63	Mitchell, Frederic	28 90
Jordan, Robert	10 31	Moses G	1 50	Morley, John	3 42
William	1 50	Ezra W	8 82	Thomas	19 13
Johnson, Nathaniel	1 50	Susannah	2 51	Morris, John	6 86
Kendall, Margaret S	13 03	Josiah	11 85	heirs Aaron	38
Kennedy, George	1 50	Josiah, jr.	5 33	Moulton, Daniel	1 50
Kimball, Charles	67 04	Josiah, 3d	8 96	Murray, Luke	1 50
Charles A	1 50	Asa	69 78	McDonald, Michael	2 26
Josiah	4 95	Martha	4 60	Nason, Charles A	7 63
John	14 58	George A	3 03	Nichols, Hoyt & co	13 80
Benjamin	17 01	John, jr.	85 44	Newmarch, John	7 43
John R	22 24	heirs Daniel	14 87	Newman, heirs W'm	2 68
David T	9 07	Wid Hannah	3 06	Benjamin	10 69
A P	1 50	Thomas H	4 56	Mark	11 45
Alfred	6 10	Asa, jr	1 50	John A	10 30
as'gs Philp H	2 68	heirs Joseph	16 10	W'm, jr	4 26
John 3d	3 61	Joseph H	7 53	Newton, Aldred	1 50
Ebenezer H	1 50	Abraham	5 81	Alvin	1 50
John, jr.	8 46	heirs Philip	1 07	Anna	2 68
Rob. & Dan'l	30 02	Nathaniel	20 15	Nichols, William	1 50
Daniel	2 26	heirs Nath'l, jr	33 35	Nourse, Warren	11 24
h'rs Aaron	1 99	John	19 34	Hervey	23 12
h'rs Susannah	1 15	Caleb	3 55	Luther	11 13
Isaac	5 70	Elizabeth	1 34	Joel	48 12
Ebenezer, jr.	5 33	George C	2 00	Hannah	2 76
William	6 10	Charles W	1 50	Daniel P	18 72
Ebenezer	14 23	William	4 24	Noyes, Isaac G	3 02
Kinsman, W'm H	19 93	William jr	4 39	John W	1 50
Willard B	15 64	William 3d	5 26	George	1 50
William, jr.	6 10	William 4th	6 29	Oakes, heirs W'm	15 33
Simon	20 08	heirs Moses	7 75	Ober, Daniel P	4 26
Joseph	44 92	Ebenezer	13 64	Ordway, Lewis &	5 68
Joseph, jr.	12 99	Isaac	3 15	Patch, John	59 96
Asa	11 16	Levi	22 02	John R	1 50
George	6 66	Daniel	2 26	Benjamin	30 50
Moses	26 57	Low, Thomas	60 41	Ephraim	3 80
Clarissa	3 83	Thomas, jr	1 50	Peabody, Ezekiel	30 48
Nathaniel	28 00	Andrew	5 33	Moses	6 54
Aaron	48 13	Jacob	9 17	William G	61

Peabody, John	3 02	Ready, Patrick	1 50	Smith, Joseph	4 16		
Peirce, Thomas	1 50	Michael	1 50	Joseph, jr	3 63		
Pearson, h'rs Lem'l	3 64	John	1 50	Joseph H	3 03		
John N	24 32	Ripley, John	1 50	H & E P	4 53		
Peatfield, Sandford	16 27	Reed, Tobias	1 50	William H	3 80		
Joseph	1 50	Roberts, John	6 10	h'rs Benjamin	7 22		
John	1 50	Thomas	7 63	Benjamin H	5 33		
James	28 18	h'rs Thomas	6 33	Daniel B	7 58		
Parsons, Ephraim	1 50	Rogers, Isaiah	12 06	Daniel B jr	4 87		
Charles	1 50	Isaiah A	1 50	Thomas	22 22		
Perkins, Elisha	16 42	est. Martha	3 53	Daniel	25 88		
John	10 78	Ross, John T	1 50	John	3 46		
Nath'l C	2 15	Timothy B	3 03	Nathaniel P	1 50		
heirs John	5 37	Eliza	58	Joshua	31 43		
Perley, William G	7 23	Timothy	6 29	Jeremiah	1 50		
Augustus M	20 57	heirs Daniel	13 04	James T	1 50		
Silas	5 26	Aaron P	17 82	Francis	1 50		
Joseph	23 30	Joseph	45 97	Charles	4 56		
David T	41 63	estate Jos. L	18 32	Charles, jr	1 50		
John & Silas	22 97	Edward H	2 88	Alfred	5 55		
John	20 67	Rust, John D	1 50	Elias	2 26		
Philbrooks, W'm	3 80	Charles	1 50	George	34 90		
John J	2 65	William L	6 97	Elizabeth	6 67		
Pinder, John	9 93	William W	5 33	Southgate, Robert	2 26		
Pickards, Isaac	36 03	Russell, Martha	3 07	Spiller, David	2 09		
Calvin	1 50	Henry F	1 50	Francis	1 50		
Samuel	1 50	h'rs Daniel	39 48	Moses	2 26		
Washington	1 50	Richard	24 76	Joseph	7 63		
Samuel, jr	1 50	Lucy	2 84	John	3 42		
David	3 15	Foster	19 69	Jeremiah	1 50		
Pillsbury, Amos D	6 92	Foster, jr	2 26	Samuel	1 50		
Pickard, Harriet	8 43	Mary	30	Samuel, jr	1 50		
Pingree, Daniel P	2 65	David	15 03	William B	8 99		
John	1 50	Daniel S	3 80	Story, David	40 75		
Jewett	5 70	Andrew	8 15	Stalker, John	10 83		
Plouff, Edward	23 89	Rutherford, John	12 96	Staniford, James	6 25		
Pool, David	1 50	John W	1 50	James, jr	2 93		
Poor, Melzard	12 06	Daniel R	3 77	Thomas	7 45		
Benjamin	1 50	Samuel P	1 50	Stone, John B	3 69		
David	1 50	Aaron A	1 50	William	5 64		
David H	1 50	Henry	1 50	Asa P	23 53		
Silas	1 50	Sargent, George H	2 38	Robert	2 27		
Potter, Henry	5 33	Epes	10 15	Hannah	3 18		
Symmes	67 36	Jonathan	3 02	Sweet, Aaron	9 17		
Richard	6 20	Safford, James	2 26	Thomas	9 17		
Rhoda	16 83	Sanborn, Oliver	1 50	Stratton, Jacob	2 61		
Thomas A	1 50	Sayward, Cyrus	1 50	Sutton, Richard	4 57		
Perkins	3 78	Saunders, Amos	5 79	Stanwood, Isaac	20 43		
Jacob S	14 06	Scott, Nathaniel	13 31	h'rs Eben'r	3 45		
heirs Asa	8 28	Perley	3 03	Stevens, William	4 56		
widow Nath'l	17 07	James	2 93	Stephen	3 80		
Ezekiel P	16 07	Simple, James	1 50	Symonds, Benjamin S	1 50		
Pousland, Tho's D	37 10	Seward, William	8 40	Tenney, Jacob B	36 00		
Prince, George	1 50	Searles, Horace	1 50	Tibbets, Joel	1 50		
Prescott, Jewett	1 50	Amos A	3 53	Titcomb, Lewis	18 34		
Pulsifer, Ebenezer	6 10	Shattuck, Milton B	1 50	Tilton, Thomas	2 26		
Bickford	8 52	Sherburne, h'rs A C	5 81	Thurston, James J	2 26		
Quimby, James	3 07	John	3 89	Townsend, Henry	2 26		
Quill, James	2 26	Hannah	2 07	Towle, James	2 26		
Richardson, Edward	2 09	Shatswell, John	22 85	Tozer, William S	4 56		
Richards, Daniel	13 00	John H	1 50	William H	1 50		
Riley, Philip	1 50	Shores, J A	2 26	Treadwell, Micajah	26 36		
James,	1 50	——	2 26	h'rs Mary	1 47		
Edward	1 50	Skinner, Samuel S	13 36	William	7 71		

Treadwell, W, farm	20 07
William F	1 50
Nathaniel	8 40
Hannah	2 30
h'rs Moses	14 98
Tucker, David	1 96
Underhill, Oliver	23 42
Union Store, No. 62	1 9 96
Varill, John	4 57
Wade, Asa	2 83
William F	13 15
John	11 31
Charles	2 26
h'rs Nath'l	5 75
Francis H	1 71
William	12 21
John L	2 17
David L	1 50
Mary	2 30
h'rs Samuel	7 67
Wait, A D & N R	11 50
Nathaniel R	1 71
Abram D	13 33
Francis A	4 40
Joseph	40 18
Wait, A D & others, Un. Store	3 83
William R	1 50
William	1 50
Wellington, James M	1 50
& Perkins	9 20
Wallis, Aaron	1 50
Warner, William	24 62
George W	7 79
Stephen	22 70
John	1 96
Daniel A	1 50
Thomas L	1 50
Watson, Col.	2 17
Wells, John	2 26
h'rs Stephen	1 15
Charles	1 50
Benjamin	1 50
Webber, Moses	1 50
West, Captain	1 50
Weymouth, Rich. L	28 67
Weymouth, R L jr	2 26
Whitney, Charles H	1 50
Whipple, Daniel	20 80
Whipple, Hervey	15 01
Wildes, Asahel H	35 25
Thomas	2 00
Israel	15 43
Williams, N D	2 00
Willcomb, h'rs W'm	2 30
Joseph	4 95
Daniel L	5 33
Frederick	13 00
Joseph W	3 03
Willett, George	4 95
George A	2 26
Levi	8 02
Willson, W'm S L	2 83
Wilson, Henry	31 22
Wise, John	1 65
Woodbury, George	2 26
Worth, John	3 63
Worcester, Ira	48 24
Dan'l C	2 26
Holmes, Charles,	2 65
Lang, James	16 99
Lord, Nathaniel, jr	1 50
Ross, Daniel	8 21

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION,

OF THE

TOWN OF IPSWICH,

MADE MARCH 1, 1857.

LYNN:
J. F. KIMBALL, PRINTER—LYNN NEWS OFFICE.
1857.

Ipswich Public Library
Ipswich, Massachusetts

ANNUAL REPORT.

CURRENT EXPENSES.

Paid J. F. Kimball & Co., printing town report, 1856,	$50 00
Joseph Farley, expense preparing report, &c.,	5 00
Timothy Ross, oiling and cleaning engine hose,	2 00
Josiah Lord, repairs on Town House,	10 66
Florence McMahon, sawing wood,	3 00
Jacob Edgerley, and others, watchmen,	15 00
Fitz & Choate, express,	75
Engine men,	192 00
J. A. Newman, statistics,	24 00
Frederic Mitchell, do.,	24 00
Fairbanks & Co., hay scales,	213 75
Lewis Choate, timber for do.,	44 20
Richard Lakeman, labor on engines,	1 62
Elisha Brown, wood for Town House,	7 50
J. F. Kimball, printing tax bills,	6 00
S. G. Simpkins, order book,	2 25
Jacob Brown, hay scales cellar, &c.,	100 00
Florence McMahon, sawing wood,	2 50
J. B. Spiller and H. Kimball, distributing laws and resolves,	2 00
John Lane, rent engine house,	6 00
N. E. P. U. Store, lock for pound,	28
J. Brown, stone and gravel for hay scales,	30 00
Elisha Brown, wood for Town House,	7 25
Florence McMahon, sawing do.,	1 25
Alfred Kimball, record book, &c.,	2 51
Jacob Edgerley, labor on Town House,	1 50
Amount carried forward,	$755 02

Amount brought forward,	$755 02
Paid Stephen Baker, repairs,	9 97
Benj. Newman, repairs on Town House,	3 99
N. E. P. U. Store, oil, &c.,	18 31
Frederic Willcomb, plank for hay scales,	6 08
N. E. P. U. Store, oil for Town House,	7 76
S. G. Simpkins, account book,	1 75
Asher Blake, care of town clock,	23 00
Fitz & Choate, express,	1 25
Joseph Willcomb, repairs on life boat,	2 00
Stephen Baker, alterations Town House,	46 00
Levi Lord, fire department,	2 75
Newman & Ordway, rep'rs Town House,	3 50
Florence McMahon, sawing wood,	2 43
W. & B. H. Smith, hay scales,	4 96
Stephen Coburn, postage,	1 22
N. R. Farley, jr., expense,	4 95
Joseph Farley, express and postage,	1 02
Frederic Mitchell, horse hire,	8 00
do. do. rent engine house,	6 00
Randal Andrews, horse hire,	8 00
Florence McMahon, sawing wood,	2 50
N. E. P. U. Store, oil, &c.,	5 82
Daniel Cogswell, oil, lamps, &c.,	23 84
do. do. stationery,	2 57
Robert Stone, wood,	16 50
William Haskell, alcohol for engines,	1 00
C. W. Chapman, iron work, "	1 25
J. H. Dunnels, cleaning, &c., "	10 00
	$981 44

Recapitulation.

Fuel, lamps, and care of Town House,	$98 66	
Repairs on Town House,	75 62	
Statistics.	48 00	
Printing Report, &c.,	61 00	
Town clock,	23 00	
Fire department,	222 62	
Hay Scales,	398 99	
Miscellaneous,	53 55	
		$981 44

FEES AND SALARIES.

Paid J. E. Bomer, school committee,	$25 00
Andrew Low, horse hire for do.,	10 75
T. B. Ross, services school committee,	25 00
Daniel Fitz, " " "	25 00
Joseph Spiller, attending town meetings,	4 00
Asher Blake, notifying meetings,	3 00
Stephen Baker, ringing bell,	20 00
William Haskell, liquor agent,	50 00
Joseph Farley, assessor,	50 00
Frederic Mitchell, do.,	25 00
Randal Andrews, do.,	25 00
John H. Varrel, notifying meetings, &c.,	5 50
Stephen Baker, " "	10 50
J. A. Newman, clerk pro tem.,	5 00
Isaac Day and others, returns of deaths,	4 50
Alfred Kimball, recording births, &c.,	18 10
" " salary as clerk,	25 00
Selectmen, half year's salary,	100 00
N. R. Farley, jr., treasurer,	125 00
	$556 35

Recapitulation.

Selectmen,	200 00	
Treasurer,	125 00	
Clerks,	30 00	
School Committee,	85 75	
Liquor Agent,	50 00	
Constables and Police Officers,	23 00	
Returning births, &c.,	22 60	
Ringing bell,	20 00	
		$556 35

HIGHWAYS AND BRIDGES.

Paid John P. Lakeman, clearing snow,	$9 00
J. F. Kimball, advertising,	2 00
S. P. Guilford, blacksmithing,	4 43
A. B. Fellows, clearing snow,	23 86
Richard Potter's bill, clearing snow,	20 00
Amount carried forward,	$59 29

Amount brought forward,	$59 29
Paid Patrick Conghlen, labor,	5 00
Mannasseh Brown, gravel and plow,	20 82
B. Colburn & Co., stone for bridge,	1117 50
George Farwell, clearing snow,	8 00
Joseph Farley, travel, &c., extra,	15 00
Thomas D. Pousland, labor and plow,	6 50
Frederic Bray, clearing snow,	21 24
Wm. F. Conant, " "	49 87
Gilbert Conant, " "	52 71
Joseph S. Dodge, labor on drain,	4 00
Patrick Radey, " "	1 50
Timothy Curran, " "	2 25
G. Warner, balance contract on bridge,	620 00
" " extra work,	101 00
Josiah Kimball, laying drain,	5 25
John Pingree, repairing bridge,	3 87
John Roberts, clearing snow,	21 34
Patrick Radey, labor on drain,	7 50
Geo. Wentworth, labor on well,	1 87
John Pingree, " "	7 00
John Barker, " "	4 50
John Brown, clearing snow,	13 60
A. & F. Smith, " "	13 76
Charles Smith, " "	2 45
David Story, " "	14 06
H. S. Holmes, " "	4 41
Eph'm Fellows, " "	19 91
Elisha Glover, labor on bridges,	9 50
George Haskell, stone,	2 00
George & Daniel Norton, making road,	86 22
Russell & Nourse, re-setting fence,	7 45
Sylvanus Caldwell, lumber for drain,	19 98
Jacob B. Tenney, board for Dodges,	11 25
W. & B. H. Smith, sharpening picks,	1 06
G. W. Brown, repairs on bridge,	15 00
William G. Brown, horse hire,	4 75
Geo. Dana, repairs on bridge,	22 75
Eben. Lord, gravel,	3 44
Amos H. Dodge, repairing drains,	19 55
Sylvester Goodwin, gravel,	10 00
Amount carried forward,	$2,417 15

Amount brought forward,	$2,417 15	
Paid Frederic Mitchell, stone and teaming,	16 50	
Joseph Farley, horse hire,	2 75	
Eben. Fall, labor on drain,	60	
G. W. Warner, moving wall,	7 00	
William Jordan, shoveling snow,	1 50	
Joseph Grant, labor on drain,	1 50	
Silas Perley, clearing snow, 1855,	5 52	
James Gwinn, " " "	6 24	
Moses Clarke, " " "	3 86	
J. K. Chapman, " " "	7 08	
David C. Hobbs," " (6 years,)	15 00	
Josiah Lord, timber and stone,	8 25	
Jacob Brown, stone and teaming,	44 76	
G. & D. Norton, reconstructing Warner's road,	1,099 53	
	$3,637 24	

Recapitulation.

Labor on roads,	$21 62	
Repairing bridges and drains,	137 24	
Stone, gravel, and fence,	108 97	
Clearing roads of snow, 1855,	313 31	
Miscellaneous,	24 40	
		$605 54
Pine Swamp Road:		
Grading 50 rods,		93 67
Warner's Bridge and Road:		
Building bridge as per contract,	1,838 50	
Building road,	1,099 53	
	2,938 03	
Received from county,	500 00	
		2,438 03
		$3,137 24

POOR.

Paid Town of Gloucest'r, partial suppl's, '55,	$28 02
W. K. Bell, school books,	84
T. B. Ross, " "	10 84
Amount carried forward,	$39 70

Amount brought forward,	$39 70
Paid Geo. Brown, care of Salome Tucker,	20 00
Mary Chapman, fuel, &c.,	7 00
Frederic Willcomb, supplies, Emmons,	5 62
Joseph H. Lord, fuel,	50 62
Nath'l Goodhue, splitting and piling,	2 50
Daniel Clarke, coffins,	9 50
Fred'c Mitchell, travel, &c., Newburyp't,	2 00
Randal Andrews, " " "	2 00
Elizabeth Seward, rent, Mrs. Jewett,	6 00
H. Chapman, lodging poor travellers,	1 75
Abram Howe, support of Eliz. Howe,	15 00
G. Wentworth, board Rose McGlewett,	12 00
J. H. Hovey, care of A. Merritt,	5 00
City of Newburyport, supplies,	165 25
Town of Haverhill,	22 60
Jacob B. Tenney, poor travellers,	7 50
Eliz. Conden, care of L. Tucker's wife,	5 00
G. Haskell, serv., S. Burn'm & others,	91 85
T. Brown, jr., support of Mrs. Fellows,	23 00
I. Flitner, medical attend'e A. Merritt,	13 50
John B. Stone, board and nurse, "	30 00
John D. Cross, for wood,	40 00
W. G. Brown, horse hire,	2 00
Daniel Clarke, coffins,	8 25
N. E. P. U. Store, supplies,	2 50
Joseph Farley, poor travellers,	1 60
" " certificate and passages,	1 63
N. E. P. U. Store, partial supplies,	8 05
Daniel Cogswell, " "	29 00
" " school books,	1 14
Nathaniel Harris, wood,	7 50
Joseph H. Lord, "	15 00
Robert Stone, "	80 16
Nath'l Goodhue, piling and splitting,	5 00
Joseph Spiller, fees,	5 00
J. Chapman, teaming wood supplies,	20 20
J. N. Ames, medical attend'e E. Lord,	8 00
I. Flitner, do., do., Mrs. Clarke,	6 00
M. Dodge, house rent for S. Jewett,	12 00
Frederic Mitchell, poor travellers,	1 50
	$791 92

Recapitulation.

Supplies out of town,	$237 87	
Supplies in town,	45 17	
House rent, &c., in town,	61 00	
Fuel and teaming,	220 98	
Medical attendance,	31 00	
Burials,	17 75	
Expense in Burnham suit,	91 85	
" for sick stranger,	48 50	
Poor travellers,	12 35	
School books,	12 82	
Constable fees,	5 00	
Travel and expense for overseers,	7 63	
		$791 92
Due from Commonwealth, pauper account,	22 00	
Due from Town of Newbury,	55 24	
Due from City of Salem,	8 88	
		86 12
		$705 80

FARM.

Paid S. P. Guilford, blacksmith,	$1 35	
Nurse & Co., plough,	13 00	
Eastern Railroad, freight,	1 32	
Daniel McIntosh, labor,	72 00	
N. E. P. U. Store, groceries,	18 79	
Frederic Willcomb, sugar, &c.,	42 06	
N. E. P. U. Store, grass seed, &c.,	13 29	
Joseph N. Ames, physician, 1 year,	30 00	
Daniel Haskell, washing machine,	5 00	
James Lang, cow,	15 00	
Daniel Clarke, coffins,	6 00	
N. E. P. U. Store, flour and coffee,	20 24	
Richard Russell, molasses,	45 50	
Eben. Cogswell, sundries,	54 49	
William Workley, labor,	60 00	
Asa Lord, groceries,	79 03	
John Dorr, boating thatch,	60 00	
Jacob Brown, coal,	80 62	
Daniel Clarke, coffin,	6 00	
N. E. P. U. Store, sundries,	7 87	
Benjamin Chapman, labor,	112 00	
Daniel McIntosh, labor,	154 50	
Sylvanus Caldwell, lumber,	41 63	
Russell & Nourse, carpenters,	22 24	
Eben. Cogswell, sundries,	35 62	
Frederic Willcomb, fish, rice, sugar,	72 71	
I. K. Jewett, tools,	12 27	
P. S. Richardson, labor,	51 00	
S. N. Baker, clothing, &c.,	35 93	
Eben. Kimball, mason work,	15 15	
N. E. P. U. Store, flour, &c.,	14 54	
J. A. Newman, painting wagon, &c.,	9 00	
Newman & Ordway, utensils,	13 44	
C. W. Chapman, blacksmithing, 1 year,	35 86	
William Haskell, medicine,	6 82	
Nathan Jewett, boat and labor,	6 00	
Daniel Cogswell, groceries, &c.,	93 88	
N. E. P. U. Store, "	5 03	
Daniel Appleton, labor,	50 00	
B. D. Appleton, superintendent,	300 00	
Amount of bills paid by do.,	229 31	
		$1,948 49

Recapitulation.

Groceries,	$276 44	
Bread and breadstuffs,	168 35	
Clothing and bedding,	85 18	
Utensils,	38 46	
Fuel,	88 62	
Meat,	37 42	
Fish,	20 02	
Physician and medicines,	39 38	
Burials,	12 00	
Labor in house,	51 00	
Labor on farm,	621 30	
Live stock, &c.,	15 00	
Repairs on buildings,	82 34	
Tools and repairs,	56 84	
Seeds,	18 93	
Blacksmithing,	37 21	
B. D. Appleton, superintendent,	300 00	
		$1,948 49

Received from Sales from Farm.

For English hay,	$369 56	
Salt hay, thatch, and straw,	205 59	
Vegetables,	52 58	
Apples,	23 00	
Calves,	60 05	
Pigs,	33 00	
Butter and lard,	116 07	
Poultry and eggs,	61 54	
Pasture and boarding,	21 10	
Hides,	15 64	
Oxen and heifers,	173 00	
		$1,131 13
		$817 36
Decrease of stock,		214 90
		$1,032 26

Inventory of the Property of the Farm.

Stock, &c.	1856.		1857.		Incr'se of value.	Dec'se of value.
	No	Value.	No	Value.		
Oxen	6	300 00	4	200 00		100 00
Cows	16	320 00	15	375 00	55 00	
Bull	1	20 00	1	20 00		
Heifers	1	15 00	2	30 00	15 00	
Steers, 3 y'rs old			5	125 00	125 00	
Steers, 2 y'rs old	4	60 00	4	60 00		
Yearlings	8	72 00	5	50 00		22 00
Horse	1	100 00	1	100 00		
Shoats	6	75 00	6	75 00		
Hens	70	18 50	70	18 50		
Turkeys	4	4 00	4	4 00		
Geese	2	2 00				2 00
Wagon & Harn'ss	1	80 00	1	80 00		
Sleigh	1	20 00	1	20 00		
Ox Wagons	2	200 00	2	200 00		
Ox Carts	2	110 00	2	110 00		
Ox Sleds	2	16 00	2	16 00		
Ploughs & Cult'vr	3	50 00	3	40 00		10 00
Harrow	1	12 00	1	10 00		2 00
Winnow Mill	1	12 00		12 00		
Other Tools		150 00		150 00		
Wood, cords	15	90 00	15	90 00		
Coal, tons	5	40 00	2	16 00		24 00
Groceries, &c.		50 00		75 00	25 00	
Stoves	3	35 00		35 00		
Total Stock		1851 50		1911 50	220 00	160 00
Total Produce		1718 70		1443 80	74 10	349 00
Totals		3570 20		3355 30	294 10	509 00
Deduct		3355 30				294 10
Decrease		214 90				214 90

Inventory of the Property of the Farm. (Continued.)

Produce, &c.	1856.		1857.		Incr'se of value.	Dec'se of value.
	No.	Value.	No.	Value.		
Corn .....bush.	200	200 00	150	150 00		50 00
Rye....."...			10	10 00	10 00	
Barley....."...	25	25 00	15	15 00		10 00
Oats..... ....."...	15	8 00				8 00
Flax Seed..."...	1	2 00	1-2	1 00		1 00
Peas & Beans".	18	45 00	20	50 00	5 00	
Beef .....bbls.	5	60 00		60 00		
Pork ....."...	6	90 00	6	90 00		
Bacon .....lbs.		75 00	350	42 00		33 00
Lard ....."...	120	13 20	140	16 80	3 60	
Tal. & Suet lot.		15 00		10 00		5 00
Butter .....lbs.	40	10 00	110	27 50	17 50	
Cider .....bbls.	12	36 00	10	30 00		6 00
Apples ....."...	6	12 00	3	6 00		6 00
Potatoes ..bush.	325	162 00	200	100 00		62 00
Roots.....lot.		8 00		5 00		3 00
Onions....."...		2 00		1 00		1 00
Hay .....tons.	20	400 00	20	360 00		40 00
" salt....."...	15	150 00	20	180 00	30 00	
" blk. grass"...	20	240 00	14	154 00		86 00
Thatch ....."...	12	96 00	11	66 00		30 00
Straw, &c...lot.		10 00	3	18 00	8 00	
Corn Fodder"...		30 00		30 00		
Flax ....."...		2 00		2 00		
Dried Appl's lb.	50	4 00				4 00
Dried Beef.."...	100	10 00	75	7 50		2 50
Soap .....bbls.	3	13 50	2½	12 00		1 50
		1718 70		1443 80	74 10	349 00

N. R. FARLEY, Jr., TREASURER AND COLLECTOR.

Dr. For am't rec'd from W. T. Averill, former treasurer,		$2,047 22	
For am't tax list committed,		11,072 30	
" " received from state for census and statistics,		96 00	
" am't rec'd f'm state, school fund,		154 13	
" " " income f'm town house,		114 50	
" " " from county towards Warner's bridge,		500 00	
" " received income of farm,		901 82	
" " notes payable,		3,600 00	
			$18,485 97
Cr. For amount drawn for schools,		$3,018 22	
" " " " current exp's,		981 44	
" " " " fees & salaries,		556 35	
" " " " highways & bridges,		3,637 24	
" " " " poor,		791 92	
" " " " farm,		1,719 18	
" " county tax paid,		1,910 00	
" " state " "		1,146 00	
" " notes "		800 00	
" " interest "		828 79	
" " discount allowed on taxes,		119 79	
" " abatements " "		191 16	
" bal. uncollected taxes in his hands,		2,228 25	
" cash, " "		557 63	
			$18,485 97

WILLIAM HASKELL, LIQUOR AGENT.

Dr. Am't stock on hand, Feb. 28, 1857,		$261 06	
" liquors purchased and paid for as per receipts,		1,279 22	
bal. being am't gained in trade,		172 12	
			$1,712 40
Cr. Am't of sales from Feb. 29, 1856, to Feb. 29, 1857, as per account audited by selectmen,		$1,435 46	
Amount of stock,		276 94	
			$1,712 40

WILLIAM T. AVERILL, COLLECTOR, (late treasurer.)

Dr.	For balance due, March, 1856,	$2,767 39	
	" notes payable, omitted, "	170 00	
			$2,937 39
Cr.	For amount allowed as discount on taxes, for 1854,	$21 32	
	error in am't as rec'd f'm sch'l fund,	10 96	
	" " " " state pauper account,	18 86	
	am't paid N. R. Farley, treasurer,	2,047 22	
	abatem'ts all'd on tax '53, '54 '55,	500 88	
	bal. in his hands, uncol'd taxes,	338 15	
			$2,937 39

EXPENSES FOR THE YEAR 1856.

Amount paid for current expenses,	$981 44	
fees and salaries,	556 35	
highways and bridges,	3,637 24	
poor,	705 80	
farm,	1,032 26	
interest,	828 79	
abatements,	191 16	
discount,	119 79	
		$8,052 83

INCOME FOR THE YEAR 1856.

Amount of taxes raised, exclusive of highway, school, county, and state taxes,	$4,000 00	
Overlayings and highway taxes committed to collector,	916 30	
Income of town house,	114 50	
Received from county for Warner's bridge,	500 00	
Received from state, (census, &c.,)	96 00	
Balance, being expense beyond income,	2,426 03	
		$8,052 83

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

Dr.	To notes payable,	$15,515 00	
	Due schools, undrawn balances,	1,448 78	
	Balance in favor of the town,	11,247 73	
			$28,211 51
Cr.	Town Farm,	$16,000 00	
	Town House,	2,000 00	
	Woodland, Linebrook,	200 00	
	" Commonfields,	50 00	
	Thatch bank, Great Flats,	100 00	
	" " Cross's Bank,	25 00	
	Land on Turkey Shore,	100 00	
	Wood house and wood,	200 00	
	Powder house and new gravel pit,	150 00	
	Gravel pit, Scott's Lane,	150 00	
	" " near gram'r school house,	100 00	
	" " Hayfield bridge,	25 00	
	" " near J. B. Brown's,	150 00	
	Engines and houses,	2,000 00	
	House for life boat,	150 00	
	Personal property at farm,	3,355 30	
	Due from the town of Newbury,	55 24	
	Liquors, &c., on hand, in agent's store,	276 94	
	Bal. in hands of W. T. Averill, col'r,	338 15	
	" " " N. R. Farley, jr., treasurer and collector,	2,785 88	
			$28,211 51

The average number of Poor on the Farm, during the past year, has been twenty-one. The balance against the Farm is $1,032 26, and the interest on its estimated value, $840 00, making the average cost of support at the Farm $1.71 1-2 per week.

JOSEPH FARLEY,
FREDERIC MITCHELL, } *Selectmen.*
RANDAL ANDREWS,

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION

OF THE

TOWN OF IPSWICH,

MADE MARCH 1, 1858.

LYNN:
J. F. KIMBALL, PRINTER, LYNN NEWS OFFICE.
1858.

ANNUAL REPORT.

CURRENT EXPENSES.

All'd J. F. Kimball, print'g Town Report,	$40 00
do. School Committees' Report,	25 00
do. Tax Bills,	6 00
N. R. Farley, for printing,	4 10
Daniel Cogswell, for stationery,	7 67
Alfred Kimball, for do.	4 87
Charles H. Darling, for account book,	2 00
Asa Lord, for census book,	39
Stephen Coburn, for postages,	1 22
Stephen Baker, for ringing bell,	20 00
do. for attendance at Town House,	9 25
do. for distributing Reports,	2 50
Benjamin Newman, painting town clock,	23 50
James Gwinn, line for do.	4 00
Asher Blake, care and repairs for do.	29 00
Moses Peabody, wood for Town House,	2 50
Benjamin Kimball, for do.	11 25
David Spiller, for do.	2 50
Moses G. Lord, cutting do.	5 62
Daniel Cogswell, oil for Town House,	16 81
Union Store, do.	6 83
S. Caldwell, lumber for hay scales,	4 45
S. P. Guilford, iron work for do.	2 05
John D. Cross, taking census,	10 00
Joseph Farley, preparing report, &c.,	5 00
Joseph Spiller, distributing laws,	2 00
J. A. Newman, com. on transfer of books,	6 00
Geo. Haskell, do. and services and expenses in regard to suits and indictments,	49 90
Amount carried forward,	$304 41

Amount brought forward,	$304 41
Allowed Joseph Willcomb, work on life boat,	1 00
Nathan Brown, for pump,	5 25
George Willett, express services,	63
W. G. Brown, horse hire by school com.,	1 25
Eastern Railroad Co., freight,	71
A. D. Wait, iron safe,	75 00
Engine men, services,	204 00
John Lane, rent for engine house,	6 00
F. Mitchell, do.	6 00
Charles W. Chapman, lanterns,	9 35
John A. Newman, painting do.	77
Charles H. Baker, oiling hose,	3 22
Ebenezer Cogswell, oil for engines,	19 96
Daniel Cogswell, spirits for do.	47
James Boyd & Son, repairing hose,	15 00
Charles W. Chapman, repairing engines,	2 85
Josiah Kimball, repairing ladder box,	3 07
Levi Lord, do. do.	14 10
	$673 04

RECAPITULATION.

Fire Department,	$284 79	
Printing and Stationery,	91 25	
Bell and Clock,	88 25	
Fuel and Oil for Town House,	45 51	
Iron Safe,	75 00	
Other expenses,	88 24	
		$673 04

FEES AND SALARIES.

Allowed Selectmen, Assessors, &c., salaries,	$200 00
N. R. Farley, treasurer and collector,	125 00
A. Kimball, town clerk, salary,	25 00
do. returning ancient marriages,	27 75
do. returning deaths and marriages,	26 75
D. T. Kimball, school committee,	30 25
J. E. Bonner, do. do.	25 00
George R. Lord, do. do.	15 00
J. A. Newman, do. do.	10 00
J. H. Varrell, notifying town meetings,	10 00
Robert Stone, do. do. do.	2 50
Amount carried forward,	$497 25

Amount brought forward,			$497 25
Allowed Stephen Baker,	notifying fire-wards,		5 00
do.	attendance at town meeting,		4 00
do.	attendance on selectmen,		12 00
Charles S. Jewett,	returning deaths,		2 10
Isaac Day,	do.	do.	1 50
Daniel Clark,	do.	do.	60
Jonathan Foster,	do.	do.	20
			$522 65

HIGHWAYS.

All'd W. F. Conant,	build'g old right road,		$1127 10
G. & D. Norton,	do. Warner's road,		191 80
do.	do.	do. Argilla road,	22 08
Chapman & Palfrey,	adv. Warner's road,		1 50
John D. Cross,	repairing road,		46 62
W. H. Kinsman,	do.	do.	76 77
Ebenezer Lord,	do.	do.	47 08
D. S. Russell,	do.	do.	12 00
Isaac Kimball,	do.	bridges,	11 05
Daniel Kimball,	do.	do.	11 75
Daniel Ellsworth,	do.	do.	4 75
Elisha Glover,	do.	do.	13 25
John D. Cross,	do.	do.	5 25
Tristram Brown,	do.	do.	2 00
Asa Lord,	do.	drain,	75
Ezra Merrill,	do.	do,	2 00
Josiah Kimball,	do.	do.	1 50
S. Caldwell,	do.	bridges, lumb'r,	7 17
John Pingree,	do.	do.	4 00
Henry Wilson,	do.	do.	32 87
D. L. Hodgkins,	do.	town bridge,	35 30
A. B. Fellows,	do.	bridge,	6 00
W. Dawson,	do.	do. painting,	5 49
Jacob Brown,	do.	do. stone,	18 28
Harvey Whipple,	do.	do. do.	1 50
Ebenezer Kimball,	do.	do.	6 75
Joseph H. Lord,	do.	do.	2 00
John Kimball, 3d,	do.	do.	5 87
Thomas Wildes,	do.	do.	1 75
Lewis Choate,	do.	do.	1 50
C. W. Chapman,	do.	do.	22 97
William F. Conant,	clearing snow,		42 55
Amount carried forward,			$1,771 25

Amount brought forward,			$1,771 25	
All'd Gilbert Conant,	clearing	snow,	41 16	
F. Bray,	do.	do.	9 12	
John Hubbard,	do.	do.	2 73	
Robert Kimball,	do.	do.	6 79	
Elisha Brown,	do.	do.	11 30	
Benj. Kimball,	do.	do.	42 32	
Erastus Clark,	do.	do.	5 17	
Benj. Dawson,	do.	do.	3 03	
Thos. L. Warner,	do.	do.	10 26	
John P. Lakeman,	do.	do.	8 50	
Moses Clark,	do.	do.	2 08	
Geo. Woodbury,	do.	do.	2 18	
A. B. Fellows,	do.	do.	57 33	
Joseph Horton,	do.	do.	19 41	
Joshua Lamson,	do.	do.	14 97	
John Brown,	do.	do.	13 92	
David Russell,	do.	do.	11 86	
Joseph Fellows,	do.	do.	5 25	
George Warner,	do.	do.	19 47	
M. Brown, jr.,	do.	do.	12 90	
Ebenezer Falls,	do.	do.	7 07	
H. S. Holmes,	do.	do.	8 36	
Alfred Smith,	do.	do.	9 21	
David Story,	do.	do.	16 12	
Charles Smith,	do.	do,	7 93	
W. B. Kinsman,	do.	do.	16 73	
Oliver Underhill,	do.	do.	21 20	
James Gwinn,	do.	do.	4 88	
John Low,	do.	do.	5 75	
John Day, gravel,			6 84	
Randal Andrews, gravel,			5 18	
Joseph Horton,	do.		37 05	
S. Goodwin,	do.		16 50	
William Baker, horse hire,			50	
				$2,234 32

RECAPITULATION.

Old Right Road,	$1,127 10	
Warner's Road,	193 30	
Argilla Road,	22 08	
Repairing Roads,	182 47	
Repairing Bridges and Drains,	203 75	
Clearing Snow,	439 55	
Gravel,	65 57	
Other expenses,	50	
		$2,234 32

POOR.

All'd	John D. Cross, rent for A. Goodwin,	$30 00
	Elizabeth Seward, do. for Mary Jewett,	12 00
	S. Coburn, do. for Mrs. Hovey,	24 00
	B. Dawson, do. for Joel Tibbetts,	7 50
	S. N. Baker, do. for Mrs. Buzzel,	15 00
	Manning Dodge, do. for Saml. Jewett,	12 00
	A. P. Howe, for board of Mrs. Howe,	15 00
	J. B. Tenney, for poor travellers,	40 15
	Hannah Chapman, for do.	2 00
	Israel K. Jewett, for groceries, &c.	9 00
	Asa Lord, do.	48 00
	F. Willcomb, do.	12 00
	D. Cogswell, do.	7 00
	Samuel H. Green, meat,	3 00
	John D. Cross, do.	4 96
	James Estes, bread,	3 00
	David T. Perley, fuel,	111 78
	David Spiller, do.	25 62
	Benj. Kimball, do.	31 41
	Wm. P. Perley, do.	7 25
	Joseph Conant, do.	22 31
	Jacob Brown, do.	10 95
	John Lummus, do.	53 58
	John Harris, jr., do.	24 00
	Jedediah Chapman, teaming do.	25 85
	N. Goodhue, cutting and piling do.	5 78
	John Brady, board for Mrs. Buckley,	22 00
	Lydia Annable, nursing do.	17 50
	I. Flitner, medicine for do.	10 00
	J. N. Ames, do. for R. McGlewitt,	5 00
	do. do. for G. W. Dixon,	9 75
	Stephen Baker, for burial,	1 50
	Chas. S. Jewett, do.	66
	Daniel Clark, for coffins,	15 70
	William G. Brown, horse hire,	3 50
	John D. Cross, expenses, &c.	19 40
	House Correction, board Silas Perley,	4 14
	do. do. Aaron Pingree,	1 00
	do. do. Simon Fellows,	13 28
	W. K. Bell, for school books,	2 23
	Joseph E. Bomer, do.	13 07
	Daniel Cogswell, do.	1 39
Amount carried forward,		$703 26

Amount brought forward,	$703 26	
Allowed Haverhill, support of Mrs. Foster,	40 24	
Gloucester, do. Widow Lakeman,	24 77	
Newburyport, do. several paupers,	113 74	
		$882 01

RECAPITULATION.

Rent,	$100 50	
Food or board,	144 11	
Fuel,	318 53	
Sick strangers,	89 02	
Burials,	17 86	
House of Correction,	18 42	
School books,	16 69	
Support in other towns,	153 98	
Travelling and other expenses,	22 90	
		$882 01
Due from the town of Lexington,		2 00
		$880 01

FARM.

Allowed B. D. Appleton & Son,	$400 00	
W. W. Storer, labor,	43 50	
Ebenezer Daniels, do.	30 75	
B. W. Foss, do.	18 75	
R. B. Bridges, do.	35 00	
Ruth A. Bishop, do.	49 50	
B. D. Chapman, do.	120 00	
B. P. Potter, do.	144 00	
Ebenezer Lord, do.	4 00	
Nathan Jewett, do.	13 25	
A. D. Waitt, coal,	75 38	
Jacob Brown, do.	42 17	
John D. Cross, oxen,	115 00	
N. Caldwell, boar,	20 00	
Asa Lord, groceries, &c.,	160 99	
F. Willcomb, do.	105 90	
Union Store, do.	93 55	
E. Cogswell & Son, do.	69 54	
Daniel Cogswell, do.	70 60	
John D. Cross, beef,	42 33	
William White, bread,	7 15	
S. N. Baker, clothing,	33 44	
N. Treadwell, leather,	13 84	
I. Flitner, physician,	30 00	
J. E. Bomer, do.	8 00	
John Hodgkins, tools,	5 77	
Israel K. Jewett, do.	2 02	
S. Caldwell, lumber,	15 10	
D. L. Hodgkins, repairs,	7 87	
Eben. Kimball, do.	7 75	
John A. Newman, do.	6 60	
N. Brown, do.	5 25	
W. & B. H. Smith, blacksmiths,	30 36	
S. P. Guilford, do.	1 94	
Newman & Ordway, stoves,	26 16	
B. D. Appleton, sundry bills paid by him,	200 75	
		$2,056 21

RECAPITULATION.

Superintendent,	$400 00
Labor,	514 37
Fuel,	124 90
Stock,	135 00
Amount carried forward,	$1,173 27

Amount brought forward,	$1,173 27	
Groceries, and bread-stuffs,	500 58	
Other provisions,	173 08	
Clothing,	58 88	
Physicians,	38 00	
Tools and repairs,	52 94	
Blacksmithing,	32 30	
Stoves,	26 16	
		$2,056 21

RECEIVED FROM SALES FROM FARM.

For English hay,	$321 34	
Salt hay, thatch, and straw,	148 25	
Vegetables,	3 95	
Apples,	26 50	
Calves,	49 75	
Pigs,	48 50	
Butter and lard,	126 45	
Poultry and eggs,	56 81	
Pasture, and boarding horses,	60 00	
Oxen,	125 00	
Cow and calf,	40 99	
Hides and ham,	19 86	
		$1,026 41
Expense, beyond the income,		$1,029 80
Deduct increase of stock, &c.,		292 70
Net cost of poor at the farm,		$737 10

INVENTORY OF THE PROPERTY OF THE FARM.

Stock, &c.	1857.		1858.		Inc'rse of value.	Dec'se of value.
	No	Value.	No	Value.		
Oxen	4	200 00	8	400 00	200 00	
Cows	5	375 00	14	350 00		25 00
Bull	1	20 00	1	20 00		
Heifers	2	30 00	3	45 00	15 00	
Steers, 3 y'rs old	5	125 00	4	100 00		25 00
Steers, 2 y'rs old	4	60 00	2	30 00		30 00
Yearlings	5	50 00	6	60 00	10 00	
Horse	1	100 00	1	100 00		
Shoats	6	75 00	7	88 00	13 00	
Hens	70	18 50	60	15 00		3 50
Turkeys	4	4 00	5	5 00	1 00	
Horse Wagon	1	80 00	1	80 00		
Sleigh	1	20 00	1	20 00		
Ox Wagons	2	200 00	2	200 00		
Ox Carts	2	110 00	2	110 00		
Ox Sleds	2	15 00	2	15 00		
Ploughs	3	40 00	3	40 00		
Harrows	1	10 00	1	10 00		
Winnow Mill	1	12 00	1	12 00		
Other Tools		150 00		150 00		
Wood, cords	15	90 00	12	72 00		18 00
Coal, tons	2	16 00	8	64 00	48 00	
Groceries, &c.		75 00		47 00		28 00
Stoves		35 00		35 00		
Total Stock		1911 50		2069 00	287 00	129 50
Total Produce		1143 80		1579 00	276 00	140 80
Totals		3355 30		3648 00	563 00	270 30
Deduct				3355 30	270 30	
Increase				292 70	292 70	

INVENTORY OF THE PROPERTY OF THE FARM.

Produce, &c.	1857.		1858.		Incr'se of value.	Dec'se of value.
	No.	Value.	No.	Value.		
Corn .....bush.	150	150 00	137	137 00		13 00
Rye ....." ..	10	10 00				10 00
Barley ....." ..	15	15 00	13	13 00		2 00
Flax Seed..." ..	1	1 00	1	1 00		
Peas & Beans".	20	50 00	30	75 00	25 00	
Beef .....bbls.		60 00	4½	60 00		
Pork ....." ..	6	90 00	5½	83 00		7 00
Bacon .....lbs.	350	42 00	500	60 00	18 00	
Lard ....." ..	140	16 80	140	16 00		80
Tal. & Suet, lot.		10 00		5 00		5 00
Butter .....lbs.	110	27 50	100	25 00		2 50
Cider .....bbls.	10	30 00	10	30 00		
Apples....." ..	3	6 00	5	10 00	4 00	
Potatoes ..bush.	200	100 00	250	125 00	25 00	
Roots .....lot.		5 00		4 00		1 00
Onions ....." ..		1 00		1 00		
Eng. Hay, sale.			10	106 00	106 00	
do. for stock	20	360 00	23	414 00	54 00	
Salt Hay...tons	20	180 00	12	108 00		72 00
Black Grass.." .	14	154 00	18	198 00	44 00	
Thatch....." ..	11	66 00	9	54 00		12 00
Straw .....lot		18 00	2	10 00		8 00
Corn Fodder" ..		30 00		30 00		
Flax ....." .		2 00		2 00		
Dried Beef.lbs.	75	7 50	50	5 00		2 50
Soap .....bbls.	2½	12 00	1½	7 00		5 00
		1443 80		1579 00	276 00	140 80

NATH'L R. FARLEY, TREASURER AND COLLECTOR.

Dr.	For balance due March 1, 1857,	$2,785 88	
	For amount of tax list for 1857,	11,489 02	
	rec'd from liquor agent,	2,091 93	
	interest in school fund,	151 09	
	sales from farm,	825 66	
	use of Town House,	56 00	
	of feoffees for repairs,	55 00	
	state for paupers,	22 00	
	Newbury, do.	45 64	
	Essex, do.	14 50	
	rent of hay scales,	24 00	
			$17,560 72

Cr.	Paid orders drawn by selectmen,	$11,065 15	
	state tax, in part,	1,212 00	
	principal of town notes,	350 00	
	interest on do.	811 45	
	discount on taxes,	154 93	
	abatements,	324 99	
	balance uncollected taxes, 1856,	482 62	
	" " " 1857,	2,753 32	
	cash,	406 26	
			$17,560 72

LIQUOR AGENCY.

Dr.	Amount stock on hand, March 1, '57,	$276 94	
	" liquor purchased,	1,809 20	
	paid agent,	111 00	
	rent,	50 00	
	freight, and other expenses,	47 45	
	balance gained in trade,	227 30	
			$2,521 89

Cr.	Amount of sales,	$2,135 52	
	stock on hand, March 1, 1858,	386 37	
			$2,521 89

EXPENSES FOR THE YEAR 1857.

Amount allowed for current expenses,	$673 04	
fees and salaries,	522 65	
highways and bridges,	2,234 32	
poor, balance,	880 01	
farm, balance,	737 10	
interest,	811 45	
abatements,	324 99	
discounts,	154 93	
		$6,338 49

INCOME FOR THE YEAR 1857.

Amount raised, exclusive of highway, school, county, and state taxes,	$4,000 00	
Overlayings and highway taxes committed,	700 02	
For use of Town House,	56 00	
Profits of liquor business,	227 30	
Rent for hay scales,	24 00	
Balance, being expense beyond income,	1,331 17	
		$6,338 49

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

Dr.	To notes payable,	$15,165 00	
	Schools, undrawn balances,	892 42	
	Unpaid orders,	788 78	
	For liquor purchased,	94 82	
	County tax,	1,938 60	
	State tax, balance,	534 57	
	Interest accrued, but not paid,	99 87	
	Balance in favor of the town,	9,752 66	
			$29,266 72
Cr.	By balance in hands of N. R. Farley,	$3,642 20	
	" " W. T. Averill,	338 15	
	Liquors, &c., in agent's hands,	386 37	
	Due from town of Lexington,	2 00	
	Available assets,	4,368 72	
	Town Farm,	16,000 00	
	Town House,	2,000 00	
	Woodland, Linebrook,	200 00	
	Woodland, Commonfields,	50 00	
	Thatch Bank, Great Flats,	100 00	
	Thatch Bank, Cross's Bank,	25 00	
	Land on Turkey Shore,	100 00	
	Wood House, and Wood,	200 00	
	Powder House, and new Gravel Pit,	150 00	
	Gravel Pit, Scott's Lane,	150 00	
	Gravel Pit, near Gram. School House,	100 00	
	Gravel Pit, Hayfield Bridge,	25 00	
	Gravel Pit, near J. B. Brown's,	150 00	
	Engines and Houses,	2,000 00	
	Personal property at the Farm,	3,648 00	
			$29,266 72

The average number on the Farm is twenty-one. The balance against the Farm $737 10, and the interest on its value, $840 00, making the average cost of support $1 44 per week.

From the above accounts it will be seen that the demands against the town now due, exceed the amount of cash and taxes in the treasurer's hands; and a considerable part of the taxes may never be collected.

It will also be seen that the expenditures for 1857 exceed the income by $1,331 17. A similar result has been exhibited for several years past; the expenditures for the last three years exceeding the income by $5,917 85.

The balance in favor of the town in "Balance of all Accounts," has been reduced from $17,584 10, in 1854, to $9,752 66, at this time; being now $7,831 44, less than it was in 1854.

This condition of the finances of the town has been caused mainly by the great and needless expense for highways, during the last five years. The sums spent upon them during that time amount to $12,128 30, in addition to the highway taxes.

There has been a large increase, during that time, in the expenditures for other objects; and unless the expenses shall be reduced, the taxes must be increased, or the town debt will be continually increasing.

The only department of town business that yields a profit is the "*Liquor Business;*" but that cannot probably be extended so as to give sufficient revenue, unless we are afflicted with an illness worse than taxation.

A. D. WAIT,
GEORGE HASKELL, } *Auditors.*

Ipswich, March 1, 1858.

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION,

OF THE

TOWN OF IPSWICH,

MADE MARCH 1, 1859.

LYNN:
J. F. KIMBALL, PRINTER, LYNN NEWS OFFICE.
1859.

ANNUAL REPORT.

CURRENT EXPENSES.

All'd Joseph Spiller,	$6 68
Asa Lord, stationery,	30
Stephen Baker, ringing bell,	20 00
do attendance on selectmen,	12 00
do moving safe,	2 00
J. F. Kimball, printing,	55 50
C. O. Rogers, do	4 75
H. Kimball, distributing resolves,	2 00
J. Waitt, do reports,	2 00
G. C. Fitz, express,	1 02
D. L. Willcomb, express and blanks,	21 09
C. S. Jewett, witness,	2 25
Ives & Peabody, Pillsbury case,	45 00
J. D. Cross, do	11 00
Sylvanus Caldwell, do	3 50
T. Sweet, do	3 50
George Haskell, fees,	25 00
Otis P. Lord, Manning suit,	38 60
Division 631, oil for Town House,	1 80
D. Cogswell, do do	16 11
N. & Ordway, lamps, do	21 85
M. G. Lord, sawing wood, do	4 75
W. F. Conant, wood, do	6 50
N. H. Lavalett, do do	5 87
B. Newman, repairs, do	2 38
S. Baker, at'd'nce & rep., do	10 75
D. Cogswell, stationery, do	5 56
J. L. Akerman, P. guide boards,	3 25
Stove for high school,	29 00
Jeremiah Lord, expenses,	6 10
A. Blake, care of town clock,	20 00
Stephen Coburn, postage,	92
Amount carried forward,	$391 03

Amount brought forward,	$391 03	
Joseph Spiller, sheriff's fees,	3 00	
R. Hardy, on pound,	1 75	
William G. Brown, horse hire,	6 25	
D. C. Worcester, do	11 00	
C. H. Baker, oiling hose,	8 25	
A. Lord, oil for hose,	3 03	
S. Peatfield, repairing hose and engine,	9 80	
J. Hodgkins, do engine,	2 75	
E. Plouff, do hose,	2 00	
J. Langtree, do do	1 50	
Newman & Ordway, apparatus,	3 52	
G. W. Heard, rent for ladder box,	6 00	
J. Lane, rent for engine house,	6 00	
F. Mitchell, do do	6 00	
J. L. Akerman, repairing engine house,	7 06	
R. & Nourse, do do	35 15	
D. R. Caldwell, watching,	1 50	
Engine men, services,	234 00	
Alcohol for engines,	68	
		$740 27

FEES AND SALARIES.

All'd C. W. Chapman, constable,	$3 00	
John Kimball, 3d, do	9 50	
J. H. Varrell, do	3 00	
George Willett, do	3 00	
Daniel Fitz, school committee,	25 00	
J. E. Bomer, do	25 00	
George R. Lord, do	25 00	
J. D. Cross, selectman, O. & assessor,	100 00	
do extra service, do	8 00	
N. Kinsman, selectman, O. & assessor,	50 00	
Joseph Ross, do do do	50 00	
Jeremiah Lord, treasurer,	125 00	
do extra service,	10 00	
A. Kimball, salary,	25 00	
do returns, &c.,	24 18	
A. D. Wait, for auditors,	15 00	
S. Baker, attendance on com.,	4 50	
I. Day, return of deaths,	1 60	
D. Clarke, do	90	
Jona. Foster, do	60	
		$508 28

HIGHWAYS AND BRIDGES.

All'd Eben Lord, work on bridges,	$11 08	
Pingree & Wildes, do	4 00	
O. Bailey, do	8 40	
William Lord, labor on road,	5 00	
F. Bodwell, do	3 50	
M. F. Cate, do	4 00	
T. Wildes, do	9 00	
Levi Lord, do	3 75	
William Giddings, do	6 50	
John Harris, do	12 00	
S. P. Ruthiford, do	1 50	
R. Stone, do	1 00	
J. D. Cross, expense on D. Stage road,	12 50	
A. Cogswell, do do	6 16	
E. Lord, for gravel,	19 56	
John Day do	6 30	
S. Goodwin, do	16 00	
R. Andrews, do	10 19	
Thos. Smith, do	3 00	
Geo. Dane, do	5 10	
M. Foss, do	4 59	
J. P. Lakeman, for stone,	1 75	
A. P. Kimball, do	25 00	
Levi Lord, do	2 50	
J. Brown, do	5 00	
D. Haskell, do	50	
G. W. Warner, damages,	20 00	
C. Wade, lumber,	3 54	
S. Caldwell, do	43 04	
Proprietors of W. T. Hill Pasture,	90 00	
		$344 46

POOR.

Allowed Asa Lord, partial supplies,	$18 00
F. Willcomb, do	1 00
Division 631, do	7 00
E. Seward, for house rent,	12 00
J. D. Cross, do	15 00
George Baker, do	15 00
D. L. Hodgkins, do	12 00
Amount carried forward,	$80 00

Amount brought forward,		$80 06
Stephen Coburn,	do	12 00
M. Dodge,	do	10 00
M. Dodge,	do	12 00
M. Dodge, partial supplies,		5 02
J. D. Cross,	do	6 73
W. K. Bell, school books,		3 23
Susan Spiller, board for LeBaren C.,		16 25
J. N. Ames, physician E. D. Lovering,		6 00
do	do A. Dixon,	5 25
do	do O. Andrews & wife,	18 00
I. Flitner,	do Miss Connor,	6 00
J. E. Bomer,	do Miss Carle & G'dwin,	10 00
J. D. Cross, expenses poor out of town,		14 73
State Almshouse, for Mrs. Wade,		4 00
Daniel Clark, coffin for Leatherland C.,		2 00
do	coffin & robe, R. Bridges C.,	8 75
N. R. Farley, R. R. fare, Wentworth F.,		4 90
A. P. How, support of mother,		20 00
Hamilton Brown, support of Carle girl,		25 00
City of Lynn, support S. Porter,		30 01
Town of Haverhill, do Wid. Foster,		28 74
do Topsfield, do D. Kneeland,		71
do S. Danv., do A. Pingree,		4 14
City of Newb'yp't, do paupers,		197 25
George Willett, moving A. Wallis,		2 25
A. H. Bond, board.	do	2 40
C. Lord, for wood,		21 00
G. Perley,	do	48 00
G. Conant,	do	26 00
J. Conant,	do	13 00
W. F. Conant,	do	6 50
H. Whipple,	do	70
J. D. Cross,	do	14 23
N. Goodhue, measuring and piling wood,		4 17
J. Chapman, teaming	do	28 00
W. F. Wade, for coal,		13 84
C. O. Connell, board, Miss Connor,		20 00
C. Varrell, clothing,	do	10 00
C. S. Jewett, burials,		2 50
S Baker,	do	8 50
W. G. Brown, horse hire for overseers,		4 75
J. B. Tenny, poor travellers,		40 75
Amount carried forward,		$797 30

Amount brought forward,		$797 30
Cr. By cash received, Town of Essex,	$23 25	
Wood on hand,	100 00	
Due from Town of Hamilton,	10 50	
do do Lexington,	2 00	
Balance against the poor,	661 55	
		$797 30

FARM.

All'd sundry bills paid by superintendent,	$158 23	
Asa Lord, for groceries,	105 34	
F. Willcomb, do	99 99	
Division No. 631 do	131 54	
F. Willcomb, do	17 08	
E. Cogswell & Son, do	83 07	
D. Cogswell, do	72 09	
William G. Brown, for horse,	90 00	
J. Hodgkins, repairs,	8 97	
J. Kimball, coopering,	5 20	
Newman & Ordway, stoves, &c.,	13 35	
W. & B. H. Smith, blacksmiths,	42 06	
R. Russell, salt,	3 44	
J. Brown, coal,	48 97	
J. A. Newman, painting	7 50	
E. Richardson,	39 00	
B. B. Potter,	159 00	
S. Peatfield,	2 00	
Eben Lord,	3 00	
R. B. Bridges,	79 50	
J. W. Gould,	9 00	
N. Jewett & Son,	12 00	
B. D. Chapman,	120 00	
D. Berry,	9 00	
E. F. Davenport,	54 00	
B. D. Appleton & Son,	425 00	
William White, bread,	40 52	
J. D. Cross, meat,	8 33	
S. N. Baker, clothing,	8 01	
Daniel Clarke, coffins and robes,	9 70	
D. F. Dow, burials,	44	
J. E. Bomer, physician,	30 00	
		$1,895 33
Amount carried forward,		$1,895 33

Amount brought forward,		$1,895 33

RECEIVED FROM SALES FROM FARM.

For cow and calf,	$45 00	
Salt hay,	123 17	
English hay,	445 73	
Straw,	20 72	
Hog	38 85	
Grass,	1 50	
Calves,	29 62	
Pigs,	38 50	
Pork, bacon, and lard,	14 04	
Hides,	22 25	
Butter,	105 35	
Poultry and eggs,	42 42	
Apples,	23 75	
Vegetables,	22 20	
Cider,	3 00	
	$976 10	
Expense beyond income,	919 23	
		$1,895 33

LIQUOR AGENCY.

Dr.	Stock on hand, March 1, 1858,	$386 37	
	Liquor purchased,	2,295 13	
	Paid agent 3-4 salary,	112 50	
	Due agent 1-4 do	37 50	
	Due for rent,	50 00	
	Freight and other expenses,	53 19	
			$2,934 69
Cr.	Stock on hand, March 1, 1859,	$425 46	
	Amount paid N. R. Farley, treas.,	178 00	
	do J. Lord, do	2,454 68	
	do Freight and expenses,	53 19	
	Liquor to farm and engines,	10 95	
	Cash in agent's hands, March 1, 1859,	22 03	
			$3,144 31
Expenses,			2,934 69
Net gain,			$209 62

N. R. Farley, former Treasurer and Collector.

Dr.	Balance in his hands, March 1, '58,	$3,642 20	
	Received of liquor agent,	178 00	
			$3,820 20
Cr.	Paid orders drawn prior to Mar. 1, '58,	$782 78	
	Interest on town notes,	99 87	
	Selectmen's orders, Feb., 1858,	311 86	
	J. Lord, treasurer,	1,214 15	
	Abatements allowed,	258 08	
	Balance in his hand, of uncol. taxes,	1,153 46	
			$3,820 20

Jeremiah Lord, Treasurer and Collector.

Dr.	To tax list, for 1858, state, county, and town,	$9,998 16	
	Received from Com., S. fund,	150 57	
	Income for Town House,	69 00	
	For liquors sold, fm. agent,	2,454 68	
	For sales from farm,	778 87	
	From former treasurer,	1,214 15	
	For rent of hay scales, balance of last year,	4 00	
	Of town of Essex, poor,	23 25	
	Of county, for land damage,	5 00	
	Money hired,	2,500 00	
			$17,197 68
Cr.	By orders drawn by selectmen,	$8,961 48	
	Abatements,	105 33	
	Cash paid, interest on town notes,	865 91	
	do principal do	181 00	
	Discount on taxes paid	143 53	
	Cash paid, bal. state tax, '57, & int.,	539 40	
	do balance do on c'nty tax, do	1,973 28	
	do paid state tax, 1858,	688 00	
	do do county tax, '58,	1,563 50	
	do in his hands,	975 29	
	Uncollected taxes,	1,200 96	
			$17,197 68

EXPENSES FOR THE YEAR 1858, AND INCOME.

EXPENSES.

Amount paid for current expenses,	$740 27	
Fees and salaries,	508 28	
Highways and bridges,	344 46	
Poor, balance,	661 55	
Farm,	919 23	
Interest on town notes,	965 78	
Abatements to Wm. T. Averill,	301 50	
do N. R. Farley,	258 08	
do J. Lord,	105 33	
Allowed as discounts,	143 53	
		$4,948 01

INCOME.

Amount raised, exclusive of highway, school, county, and state taxes,	$4,000 00	
Overlayings and highway taxes, committed,	657 00	
Amount received on Town House,	69 00	
Profit liquor business,	209 62	
Balance from hay scales, for 1857,	4 00	
From county, land damage,	5 00	
Balance, being expenses beyond income,	3 39	
		$4, 948 01

Town of Ipswich in balance of all Accounts.

Dr.	To notes payable,	$17,484 00	
	Schools, undrawn balances,	1,240 69	
	Due for liquors,	124 76	
	Balance in favor of the town,	10,808 07	
			$29,657 52

Cr.	By balance in hands of W. T. Averill, former treasurer,	$36 65	
	By balance in hands of N. R. Farley,	1,153 46	
	do do J. Lord,	2,176 25	
	Liquors, &c., in agent's hands,	425 46	
	Amount due from town of Lexington,	2 00	
	do do Hamilton,	10 50	
	Town Farm,	16,000 00	
	Town House,	2,000 00	
	Safe in Town House,	100 00	
	Furniture and scales,	100 00	
	Wood land in Linebrook	200 00	
	do Common Fields,	50 00	
	Thatch bank, Great Flats,	100 00	
	do Cross's Flats,	25 00	
	Land on Turkey Shore,	100 00	
	Wood house and wood,	200 00	
	Powder House and New Gravel Pit,	150 00	
	Gravel Pit at Scott's Lane,	150 00	
	do Grammar School House,	100 00	
	do Hayfield Bridge,	25 00	
	do J. B. Brown's,	150 00	
	do Candlewood,	50 00	
	Hay scales,	500 00	
	Town pounds,	100 00	
	Engines and houses,	2,000 00	
	Hooks, ladders, and carts,	100 00	
	Personal property at farm,	3,653 20	
			$29,657 52

INVENTORY OF THE PROPERTY AT THE FARM.

STOCK, &c.

1858.	No.	1859.	No.	Value.
Oxen,	8	Oxen,	10	$600 00
Cows,	14	Cows,	14	500 00
Bull,	1	Bull,	1	20 00
Heifers,	3	Heifers,	3	60 00
Steers, 3 years old,	4	Steers, 3 y'rs old,	2	70 00
" 2 " "	2	" 2 " "	2	40 00
Yearlings,	6	Yearlings,	5	55 00
Horse,	1	Horse,	1	90 00
Shoats,	7	Shoats,	7	105 00
Hens,	60	Hens,	70	17 50
Turkeys,	5	Turkeys,	4	4 00
Horse Wagon,	1	Horse Wagon,	1	45 00
Sleigh,	1	Sleigh,	1	15 00
Ox Wagons,	2	Ox Wagons,	2	125 00
Ox Carts,	2	Ox Carts,	2	100 00
Ox Sleds,	2	Ox Sleds,	2	15 00
Ploughs,	3	Ploughs,	5	50 00
Harrow,	1	Harrow,	1	8 00
Winnow Mill,	1	Winnow Mill,	1	8 00
Tools,	—	Tools, &c.	—	92 55
Wood, cords,	12	Wood, cords,	10	60 00
Coal, tons,	8	Coal, tons,	6	42 00
Groceries, &c.	—	Groceries, &c.	—	61 80
Stoves,	4	Stoves,	4	30 00
		Furniture and bedding in the house,		233 10
				$2,446 95

INVENTORY OF THE PROPERTY AT THE FARM.

PRODUCE, &c.

1858.		1859.		
	No.		No.	Value.
Corn, bushels, -	137	Corn, bushels,	184	$184 00
Rye, " - -	—	Rye, "	11	11 00
Barley, " - -	13	Barley, "	15	15 00
Flax Seed, " - -	1	Flax Seed, "	1	1 00
Beans, " - -	30	Beans, "	23	28 75
Potatoes, " - -	250	Potatoes, "	175	87 50
Roots, " - -	8	Roots, "	8	4 00
Onions, " - -	2			
Beef, barrels, -	4 1-2	Beef, barrels,	4 1-2	63 00
Pork, " -	5 1-2	Pork, "	5 1-2	121 00
Cider, " - -	10	Cider, "	8	16 00
Apples, " - -	5	Apples, "	3	7 50
Soap, " - -	1 1-2	Soap, "	2	8 00
Ham, lbs. - - -	500	Ham, lbs.,	400	44 00
Lard, " - -	140	Lard, "	150	19 50
Tallow and Suet, lbs. -	50	Tallow, Suet, lbs.,	50	5 00
Butter, " -	100	Butter, "	60	15 00
Dried Beef, " -	50	Dried Beef, "	75	9 00
English Hay, tons, -	33	Eng. Hay, tons,	23	276 00
Salt Hay, " - -	12	Salt Hay, "	10	60 00
Black Grass, " -	18	Black Grass, "	20	160 00
Thatch, " - -	9	Thatch, "	7	35 00
Corn Fodder, " -	5	Corn Fodder, "	4	28 00
Straw, " - -	2	Straw, "	1	6 00
Flax, lot, - -		Flax, lot		2 00
				$1,206 25

Total Stock, (see preceding page,).....$2,446 95
Total Produce,.....1,206 25

$3,653 20

REMARKS.

The average number on the farm, during the year, was twenty. The balance against the farm is $919.23, and the interest on its value, $840.00, making the average cost of support $1.69 per week. It will be perceived that the amount raised the last year was not sufficient to keep the finances of the town in a healthy state. The expenses of the town, exclusive of the highway, school, county and state taxes, have exceeded the appropriation by $948.00. The balance now in the hands of the treasurer is $2,176.00, from which should be deducted, as not available for the next year, viz: School balance, $1,240.00; estate of T. Manning, $385.00, which must wait the suit commenced by the former treasurer; probable abatements, with the pay to engine men, $200,00; which leaves only $351.00 to pay orders that may be drawn before the next tax list becomes due.

The balance in the hands of the former treasurer, N. R. Farley, is $1,153.00, from which deduct the tax of the estate of T. Manning, now in litigation, $800,00, leaving a balance in his hands of $353.00, which, in our opinion, is of but little value to the town.

We are pleased to find that the affairs of the town have been judiciously managed by the present board of town officers.

The property at the farm has been valued, this year, at a low

cash rate. We have omitted, in the inventory, the value of the personal property at the farm taken last year, as we found it so far from the true value.

The liquor traffic continues to be a paying business. Owing to the prevailing sickness, the amount of sales has somewhat increased.

A. D. WAIT,
J. A. NEWMAN, } *Auditors.*

IPSWICH, MARCH 1, 1859.

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION,

OF THE

TOWN OF IPSWICH,

MADE MARCH 1, 1860.

LYNN:
J. F. KIMBALL, PRINTER, LYNN NEWS OFFICE.
1860.

ANNUAL REPORT.

CURRENT EXPENSES.

All'd J. F. Kimball, printing,	$40 00
Stephen Baker, ringing bell for 1858,	20 00
do at'd'nce on s'l'ctm'n 1858,	12 00
Thomas Groom & Co., books,	21 00
Daniel Clark, flags in case of small pox,	85
John B. Lamson, rep. etc., on hay scales,	7 76
C. K. Darling, for blanks,	3 75
A. Williams & Co., books,	3 00
H. Kimball and F. Lord, dist. resolves,	2 00
John H. Varrel, notifying town officers and killing dogs,	4 00
Charles H. Baker, cleaning hose,	3 75
J. F. Kimball, printing,	2 50
Salem Register, printing,	1 75
H. A. Davis, state sealer,	7 25
H. Jones, lumber for hay scales,	46 14
Fairbanks & Brown, repairs for do	39 08
Eastern Rail Road, freight, do	5 64
Thomas Wildes, labor, do	13 37
William Lord, jr., do	2 25
O. P. Lord, fees, Diamond Stage road,	50 00
Ives & Peabody, do do	35 00
A. D. Wait, auditor,	10 00
George Russell, labor on hay scales,	4 50
F. Wilcomb, lanterns for engines,	4 50
Wm. Ives & Co., printing school reports,	18 00
J. F. Kimball, printing tax bills, 1858	1 50
do do do 1859	7 00
George C. Fitz, express,	2 02
I. K. Jewett, fire department,	2 37
F. Mitchell, land rent for engine house,	6 00
F. Mahon, sawing and splitting wood,	2 00
Amount carried forward,	$378 98

Amount brought forward,	$378 98	
Engine men, services,	103 50	
William F. Conant, wood, Town House,	6 50	
Melzard Poor, iron work for hay scales,	6 20	
D. L. Willcomb, express,	10 75	
D. C Worcester, horse hire for sch. com.,	14 00	
F. McMahon, sawing wood,	2 00	
Stephen Coburn, postage,	74	
Chapman & Palfrey, advertising,	4 00	
Daniel Glazier, labor on railing,	2 00	
George Haskell, advice,	3 00	
Daniel Kimball, teaming	50	
John A. Newman, glazing,	75	
do taking census sch. child.,	6 00	
W. Haskell, lumber,	9 50	
W. G. Brown, hay scales and stone,	122 50	
Worthington & Flanders, advertising,	7 50	
Asher Blake, care of town clock,	20 00	
James Boyd & Sons, repairing hose,	15 01	
J. F. Kimball, printing,	2 50	
A. D. Wait, safe,	150 00	
D. S. Russell, notifying officers,	3 00	
Asa Lord, fixtures, etc., for engines,	11 01	
Benjamin L. Poor, cleaning engines,	1 25	
County of Essex, rent of probate office,	116 68	
W. P. Crane, ringing bell for 1859,	20 00	
Daniel Cogswell, oil, etc., Town House,	28 59	
Stephen Baker, labor on safe,	5 00	
do do on scales,	4 93	
Charles W. Chapman, iron for safe,	4 13	
		$1060 52

FEES AND SALARIES.

All'd J. H. Varrell, constable,	$7 00
John A. Newman, auditor,	12 50
do school committee,	25 00
Robert Southgate, do	25 00
George R. Lord, do	25 00
John D. Cross, Joseph Ross, Richard T. Dodge, selectmen, overseers and assessors,	200 00
John Kimball, 3d, constable,	3 50
Amount carried forward,	$298 00

Amount brought forward,	$298 00	
Alfred Kimball, town clerk,	25 00	
do recording returns,	21 85	
do registering dogs,	15 00	
do postage, etc.,	48	
Isaac Day, returns of deaths,	1 70	
Daniel Clark, do	1 60	
W. P. Crane do	1 20	
Jonathan Foster, do	60	
Jeremiah Lord, treasurer and collector,	150 00	
Charles W. Chapman, fees,	1 00	
Stephen Baker, attendance on selectmen,	14 00	
do do town meetings,	6 00	
do distributing envelopes,	2 00	
do attendance on committees,	7 25	
John Kimball, 3d, constable,	5 50	
		$551 18

HIGHWAYS AND BRIDGES.

Al'ld William Lord, jr., labor,	10 43
Jacob Brown, stone,	8 85
Nathaniel Scott, Diamond Stage road,	33 40
Eben Lord, labor on bridge,	2 50
do gravel,	12 37
John Day, do	8 76
R. Stone, labor, Manning Mills bridge,	10 00
Sylvester Goodwin, gravel,	17 40
James Scott, labor on bridge,	12 75
Erastus Clark, labor on road,	1 78
Richard Russell, lumber, M. Mills b'dge,	43 04
Perley Scott, labor on bridge,	3 05
J. Shatswell, teaming, M. Mills bridge	7 50
John Kimball, 3d, repairing railing,	39 19
D. L. Hodgkins, lumber and labor,	65 47
John Roberts, clearing snow,	6 00
John Kimball, teaming railing,	7 75
Josiah Lord, labor on bridges,	15 00
William Chapman do	90
E. P. Potter, posts,	2 40
D. Haskell, fencing Turkey Shore,	31 11
Darius Dickinson, labor on road,	1 50
David Berry, do	3 00
Amount carried forward,	$344 15

Amount brought forward,	$344 15	
J. T. Larrabee, labor on road	1 50	
F. Mitchell, do	1 50	
J. S. Potter, labor on bridge,	5 00	
Moses A. Shackley, repairing roads,	28 75	
S. Caldwell, lumber, Turkey Shore fence,	36 86	
do do railings,	48 51	
D. L. Hodgkins, posts Turkey Shore fence	3 60	
Thomas Wildes, labor,	1 25	
G. W. Brown, do	5 20	
M. A. Shackley, do	3 75	
Asa Lord, nails,	2 46	
A. B. Fellows, clearing snow,	16 47	
W. B. Kinsman, labor,	7 79	
A. P. Clark, repairing bridge,	10 66	
M. Brown, use of plough,	9 75	
I. Kimball, labor,	1 88	
Charles W. Chapman, iron work,	13 88	
Daniel Cogswell nails,	3 46	
		$546 42

POOR.

All'd City of Salem for 1858, $77.74; 15.75;	93 49
Town of Gloucester,	44 66
Elizabeth Seward, house rent,	4 00
Benjamin Dawson, do	28 12
Hannah Chapman, do	1 00
George Baker, do	15 00
W. F. Wade, coal,	7 00
A. P. Howe, support of mother,	28 00
J. N. Ames, physician for A. Brown,	11 00
Daniel Clark, coffins, etc.,	5 50
J. H. Lord, wood,	25 87
Jos. Perley, do	79 69
Eastern Rail Road, poor travellers,	5 85
I. K. Jewett, partial supplies,	14 00
D. L. Hodgkins, house rent,	12 00
R. T. Dodge, coal,	28 68
F. Willcomb, partial supplies,	11 50
George Perley, wood,	37 75
Stephen Coburn, house rent,	12 00
J. Conant, wood,	34 33
Amount carried forward,	$499 44

Amount brought forward,	$499 44	
Isaac Day, tolling bell,	50	
N. H. Lavalette, wood,	58 50	
J. E. Bomer, physician,	4 00	
J. B. Tenney, poor travellers,	19 00	
D. L. Willcomb, paid for pauper,	1 87	
D. C. Worcester, conveying paupers,	4 10	
W. G. Brown, do	2 00	
N. Goodhue, measuring and piling wood,	7 00	
Asa Lord, school books,	7 39	
Jona. Pierson, wood,	5 93	
M. Chapman, do	10 31	
City of Boston, support of pauper,	2 71	
W. P. Perley, wood,	26 00	
Andrew Russell, sawing wood,	50	
City of Newburyport, support of poor,	59 00	
County Asylum, board,	123 43	
C. O'Connell, do	4 00	
J. Chapman, teaming wood,	28 60	
J. H. Varrell, expenses for pauper,	4 70	
John Pinder, do	1 00	
Thomas Brown, sawing wood,	2 50	
Town of Georgetown, for paupers,	10 00	
M. Brown, partial supplies,	2 00	
I. Flitner, physician for S. poor,	7 00	
Manning Dodge, house rent,	22 00	
do partial supplies,	1 00	
N. Shatswell, wood,	52 12	
Daniel Cogswell, partial supplies,	8 91	
		$975 51
Cr. By cash received, Town of Lexington,	$2 00	
do do do Essex,	3 50	
do do do Hamilton,	15 00	
do Wood on hand, 30 cords,	180 00	
do Balance against the poor,	775 01	
		$975 51

TOWN FARM.

All'd W. F. Wade, coal,		$77 44
J. N. Ames, physician,		30 00
Daniel Clark, coffins, etc.,		22 62
Stephen Baker, repairing pump,		5 09
F. Willcomb, groceries,		41 66
I. K. Jewett, do	1858 & 1859,	124 19
Division 631, tools, etc.,		6 57
Caroline L. Conant, labor,		78 00
John D. Cross, meat,		7 23
N. Potter, labor,		45 00
A. McDole, whitewashing,		6 00
Newman & Ordway, stoves and repairs,		48 37
N. Goodhue, labor,		6 00
P. Kimball, do		3 00
D. Kimball, jr., do		6 00
John Hodgkins, repairs,		36 31
Alvin T. Guilford, labor,		78 62
C. W. Lord, do		1 50
S. L. Foster, do		100 00
W. P. Conant, do		112 50
R. T. Dodge, coal,		9 24
M. Dodge, turkeys,		3 15
F. Willcomb, clothing,		4 90
D. C. Worcester, mowing,		18 12
D. L. Willcomb, doors, etc.,		3 50
M. Poor, blacksmith work,		8 17
E. Kimball, mason work,		30 25
S. N. Baker, clothing,		2 60
E. Cogswell & Sons, groceries,		56 24
N. Jewett, boat and labor,		26 75
John A. Newman, painting,		4 87
D. L. Hodgkins, lumber,		16 47
N. Goodhue, shoe repairing,		2 91
Division 631, groceries,		12 00
A. D. & N. R. Wait, shoes,		6 79
S. Caldwell, lumber,		17 65
Asa Lord, groceries,		94 66
W. & B. H. Smith, blacksmith work,		18 64
D. T. Perley, pig,		3 00
William Lord, jr., labor,		2 50
John H. Dunnels, repairs,		29 75
Amount carried forward,		1208 26

Amount brought forward,	$1,208 26	
Gilbert Conant, superintendent,	250 00	
W. P. Conant, labor,	40 00	
C. W. Chapman, blacksmith work,	11 07	
Daniel Cogswell, groceries,	79 83	
Samuel Dane, one pair oxen,	128 00	
Sundry bills paid by superintendent,	269 43	
		$1,986 59

RECEIVED FROM SALES FROM THE FARM.

For yoke of oxen,	$165 00	
English hay,	710 67	
Salt hay,	182 26	
Pork,	68 54	
One ox,	71 68	
Salt grass,	3 00	
Apples,	97 57	
Potatoes,	6 70	
Butter,	96 30	
Calves,	33 00	
Poultry,	22 27	
Eggs,	18 01	
Hides,	10 65	
Pigs	10 00	
Milk,	2 63	
Sundries,	7 83	
Board of colt,	15 00	
	$1,521 11	
Expense beyond income,	465 48	
		$1986 59

LIQUOR AGENCY.

Dr.	Stock on hand March 1, 1859,	$425 46	
	Liquor purchased,	2085 69	
	Paid agent, one year's salary,	150 00	
	Paid for rent,	25 00	
	Due for rent,	8 00	
	Fitting up shop,	10 85	
	Frieght and other expenses,	55 14	
			$2760 14
Cr.	By stock on hand March 1, 1860,	$298 66	
	Amount paid to treasurer,	2624 13	
Amount carried forward,		$2,922 79	

Amount brought forward,	$2,922 79	
do for freight, &c.,	55 14	
Liquor for farm and engines,	13 46	
Cash in agent's hands March 1, 1869,	29 19	
		$3020 58
		2760 14
Net gain,		$260 44

Jeremiah Lord, Treasurer and Collector.

Dr. Balance in his hands March 1, 1859,	$2,176 25		
Tax list, 1859, state, county & town,	10,944 86		
Received from Com., school fund,	128 94		
Income from Town House,	112 00		
Cash from liquor agent,	2624 13		
Sales from farm,	1251 69		
F'm N. R. Farley, form. treas.	112 58		
Rent of hay scales,	100 00		
Of town of Essex, for poor,	3 50		
do Lexington, do	2 00		
do Hamilton, do	15 50		
Rent of Common,	5 00		
Lumber left from hay-scales,	5 00		
Dog licenses,	143 00		
			$17,624 45

Cr. By orders drawn by selectmen,	$11,367 74		
Abatement of tax of '58 and '59,	364 42		
Cash paid, interest on town notes,	914 17		
Cash paid, principal, do	100 00		
Discount on taxes paid,	213 38		
Cash paid, state tax,	573 00		
Cash paid, county tax,	1,746 77		
Uncollected tax for 1858,	503 42		
do 1859,	1,250 30		
Cash on hand,	591 25		
			$17,624 45

EXPENSES FOR THE YEAR 1859, AND INCOME.

EXPENSES.

Amount paid for current expenses,	$1,060 52	
Fees and salaries,	551 18	
Highways and bridges,	546 42	
Poor, balance,	775 01	
Farm,	465 48	
Interest on town notes,	914 17	
Abatem'ts to N. R. Farley,	1034 88	
do J. Lord,	364 42	
Allowed as discounts,	213 38	
Balance, being income beyond expenses,	225 07	
		$6,150 53

INCOME.

Amount raised, exclusive of highway, school, county, and state taxes,	$5,000 00	
Overlayings and highway taxes eommitted,	525 09	
Amount received for Town House,	112 00	
Profit of liquor agency,	260 44	
Rent of hay scales,	100 00	
Rent of Common,	5 00	
For lumber sold,	5 00	
From dog licenses,	143 00	
		$6,150 53

Town of Ipswich in Balance of all Accounts.

Dr.	To notes payable,	$17,384 00	
	Schools, undrawn balances,	60 39	
	Balance in favor of the town,	12,491 72	
			$29,936 11
Cr.	By balance in hands of W. T. Averill, former treas. & coll.,	$36 65	
	Balance in hands of Jeremiah Lord,	2,356 61	
	Liquor and cash in agent's hands,	327 85	
	Town Farm,	16,000,00	
	Town House,	2,000 00	
	Three safes,	350 00	
Amount carried forward,		$21,071 11	

Amount brought forward,	$21,071 11	
Furniture and scales,	100 00	
Woodland in Linebrook,	200 00	
do Common Fields,	65 00	
Thatch banks at Great Flats,	250 00	
do Cross's Flats,	25 00	
Land on Turkey Shore,	150 00	
Wood-house and wood,	250 00	
Powder-house and gravel pit,	150 00	
Gravel pit in Scott's Lane,	150 00	
do by Gram. School House,	100 00	
do at Hayfield Bridge,	25 00	
at John B. Brown's,	150 00	
at Candlewood,	50 00	
Hay scales,	800 00	
Town pounds,	100 00	
Engines and houses,	2,000 00	
Hooks, ladders, and carts,	100 00	
Personal property at the farm,	4,200 50	
		$29,936 61

INVENTORY OF THE PROPERTY AT THE FARM.

STOCK, &c.

1859.		1860.		
	No.		No.	Value.
Oxen,	10	Oxen,	10	$600 00
Cows,	14	Cows,	16	560 00
Bull,	1	Bull,	1	20 00
Heifers,	3	Heifers,	3	63 00
Steers, 3 years old,	2	Steers, 3 yrs. old,	2	75 00
" 2 " "	2	" 2 " "	2	40 00
Yearlings,	5	Yearlings,	5	60 00
Horse,	1	Horse,	1	90 00
Shoats,	7	Shoats,	9	108 00
Hens,	70	Hens,	54	18 00
Turkeys,	4	Turkeys,	0	00 00
Horse Wagon,	1	Horse Wagon,	1	45 00
Sleigh,	1	Sleigh,	1	15 00
Ox Wagons,	2	Ox Wagons,	2	160 00
Ox Carts,	2	Ox Carts,	2	100 00
Ox Sleds,	2	Ox Sleds,	2	15 00
Ploughs,	5	Ploughs,	5	57 00
Harrow,	1	Harrows,	1	7 00
Winnow Mill,	1	Winnow Mill,	1	8 00
Tools, &c.,	—	Tools, &c.,	—	150 00
Wood, cords,	10	Wood, cords,	15	90 00
Coal, tons,	6	Coal, tons,	4	28 00
Groceries, &c.,	—	Groceries, &c.,	—	25 00
Stoves,	4	Stoves,	6	45 00
Furniture and bedding in the house,	—	Furniture and bedding in the house,		231 00
				$2,610 00

INVENTORY OF THE PROPERTY AT THE FARM.

PRODUCE, &c.

1859.			1860.			
		No.			No.	Value.
Corn,	bushels,	184	Corn,	bushels,	100	100 00
Rye,	"	11	Rye,	"	00	00 00
Barley,	"	15	Barley,	"	6	6 00
Flax seed,	"	1	Flax Seed,	"	1	1 00
Beans,	"	23	Beans,	"	10	20 00
Potatoes,	"	175	Potatoes,	"	150	75 00
Roots,	"	8	Roots,	"	10	5 00
Beef,	barrels,	4 1-2	Beef,	barrels,	4 1-2	72 00
Pork,	"	5 1-2	Pork,	"	5 1-2	121 00
Cider,	"	8	Cider,	"	6	18 00
Apples,	"	3	Apples,	"	4	12 00
Soap,	"	2	Soap,	"	4	16 00
Ham,	lbs.	400	Ham,	"	420	50 40
Lard,	"	150	Lard,	"	100	14 00
Tallow,	"	50	Tallow,	lbs.,	50	5 00
Butter,	"	60	Dried Beef,	"	85	10 20
Dried beef,	"	75	Butter,	"	50	14 00
English hay,	tons,	23	English hay,	tons,	22	396 00
Salt hay,	"	10	Salt Hay,	"	23	230 00
Black grass,	"	20	Black Grass,	"	30	360 00
Thatch,	"	7	Thatch,	"	8	48 00
Corn fodder,	"	4	Corn Fodder,	"	1	8 00
Straw,	"	1	Flax,	lot,	2	2 00
Flax,	lot,	—	Straw,	"	0	
			Pickles,	galls.	6	2 40
			Apple Sauce,	"	5	2 00
			Dried Apples,	lot,		2 50
						$1,590 50

Total Stock, (see preceding page,).....$2,610 00
Total Produce, ...1,590 50

$4,200 5 0

REMARKS.

The average number of persons at the Town Farm, during the past year, was sixteen. The present number is fourteen. The balance against the Farm, ($465.48,) and the interest on its value, ($840.00,) making the average cost of support for each person $1.44 per week.

It will be perceived that the amount expended under the head of "Current Expenses" is somewhat larger than last year. The cost of the Town Scales, and the purchase of a large Safe, which has been placed in the Town House, has made quite a difference in that part of the expenses.

The amount expended for "Highways and Bridges" has been somewhat larger than last year, as all or nearly all the railings and guards on the roads and bridges, within the limits of the town, were in a very poor condition, and they have been thoroughly repaired, and put in good order.

The abatements to N. R. Farley are very large, as they include the taxes on the estate of Dr. Thos. Manning, for 1856 and 1857, amounting to over $800, which could not be collected.

There has been a large amount expended on the bridge at Manning's Mills. The town's property at Turkey Shore has been fenced during the past year, both for the safety of the public travel and as an income to the town, as it is property that can be rented.

JOHN D. CROSS,
JOSEPH ROSS,
RICHARD T. DODGE,
} Selectmen of Ipswich.

Ipswich, March 1, 1860.

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION,

OF THE

TOWN OF IPSWICH,

MADE MARCH 1, 1861.

LYNN:
J. F. KIMBALL, PRINTER, LYNN NEWS OFFICE,
1861.

ANNUAL REPORT.

CURRENT EXPENSES.

All'd J. F. Kimball, printing reports,	40 00
Mrs. Stephen Wells, killing dog,	50
Jeremiah Lord, travelling expenses,	12 08
F. H. Lord & W. P. Ross, dis'ng reports,	2 00
Joseph E. Bomer, vaccinating poor,	8 25
F. Mahon, sawing wood,	6 87
W. P. Crane, dist'g envelopes, tolling bell,	4 50
Nathaniel Shatswell, wood for town house,	6 00
F. H. Lord, distributing resolves,	1 00
Henry Kimball, " "	1 00
George C. Fitz, express,	4 07
Thomas Wildes, repairing pound,	3 75
John Pingree, " "	3 00
Chase, Nichols & Hill, copy of Gen'l Laws	1 40
I. K. Jewett, stationery,	5 16
Daniel L. Willcomb, express, &c.,	11 91
James Capwell, police services,	4 00
Silas Crane, " "	4 00
Benjamin Newman, painting,	8 50
J. F. Kimball, printing,	9 50
Aaron Cogswell, surveying,	6 00
George W. Warner, damage to sheep,	13 50
Nourse, Mason & Co., plough,	16 50
S. Baker, lumb'r and repa's on town house	31 80
William G. Brown, damage to chaise,	25 00
W. G. Brown, horse hire for school com.	6 50
Ives & Smith, registry book,	12 00
Newman & Ordway, lamps for town house,	3 35
F. Mitchell, land rent, engine house, 2 yrs.	12 00
Daniel Cogswell & Sons, oil,	14 46
Asher Blake, care of town clock,	20 00
Aaron Cogswell, attending court on Diamond Stage Road,	4 83
Daniel P. Nourse, repairing ladder box,	2 59
Amount carried forward,	$306 02

Amount brought forward,			$306 02
Fred. Willcomb, clerk of fire wards, 2 yrs.			10 10
Stephen Coburn, postage,			1 10
E. L. Mitchell, printing wood tickets,			1 50
John Hovey, repairs on town house,			1 00
George Dane, damage to sheep,			6 00
Richard Russell, committee services, 1858,			5 00
Joseph Ross, state valuation, and perambulating town line,			30 00
Ira Worcester,	do	do	30 24
Richard T. Dodge,	do	do	30 00
Stephen Baker, attendance on selectmen and school com., and town meetings,			37 90
J. B. Tenney, refresh's, Essex firemen,			12 00
Benj. F. Ellsworth, perambulating town line at P. Island,			1 25
Charles W. George,	do	do	1 25
Town of Rowley, one-half expense of bound stone, P. Island,			2 83
D. C. Worcester, horse hire, school com.,			23 65
John Lane, land rent for engine house,			6 00
J. L. Akerman, painting hay scales,			1 00
Fred. Willcomb, oil for engine,			4 83
Asa Lord, oil, fluid, soap, &c., for engines.			17 38
John H. Blake, repairs on engine,			4 50
Luther Lord, cleaning engine,			3 00
Thomas B. Chapman,	do		2 00
Luther Wait,	do		5 00
John W. Noyes,	do		2 00
Chas. H. Baker,	do	2 years,	10 61
William H. Spofford, watching fire,			2 00
Daniel L. Willcomb, expense on hose,			6 25
Daniel S. Russell, watching fire, &c.,			2 00
Melzard Poor, work on engine,			1 40
Newman & Ordway, lanterns, &c.,			6 00
Engine men,			128 00
J. L. Akerman, painting lantern,			75
Moses G. Lord, labor on burying ground,			5 25
John Lummus, jr.,	do	do	6 00
Thomas L. Jewett,	do	do	10 50
William L. Lord,	do	do	11 25
William Lord, jr.,	do	do	12 00
George Russell,	do	do	20 00
Amount carried forward,			$767 56

Amount brought forward,	$767 56	
Thomas Wildes, labor on burying ground,	21 37	
James Scott, do do	23 62	
B. Coburn & Co., for stone, &c., do	263 66	
A. C. Goodell & Co., iron fence, do	684 00	
Charles Giddings, teaming, &c., do	35 50	
		$1795 71

RECAPITULATION.

Fire department,	238 41	
Printing and stationery,	69 56	
Clock,	20 00	
Damage to sheep,	18 50	
State valt'n, perambulating town lines &c.	95 33	
Burying grounds,	1093 15	
Other expenses,	260 76	
		$1795 71

HIGHWAYS AND BRIDGES.

All'd Sylvester Goodwin, gravel pit,	$125 00	
" " gravel and labor,	26 50	
Randall Andrews, labor,	39 50	
Wm. Giddings, do	15 46	
M. Brown, jr., do	15 00	
Joseph H. Lord, snow plough,	2 00	
A. B. Fellows, cleaning snow,	7 91	
John Roberts, do	15 08	
Jacob S. Potter, do	4 37	
John Stalker, teaming lumber,	2 50	
John Day, do gravel,	6 24	
D. B. & Thos. Smith, do	3 60	
Joseph Kinsman, teaming stone,	2 50	
Wm. G. Brown, do	3 50	
John Kimball, 3d, repairs on railing,	4 75	
George W. Warner, repairs on bridge,	376 87	
D. L. Hodgkins, lumber,	3 98	
Sylvanus Caldwell, lumber,	5 86	
Melzard Poor, grates,	10 20	
Joshua Lamson, labor,	31 89	
John Brown, do	4 99	
E. Cogswell & Son, nails,	44	
		$708 14
Amount drawn by surveyors,		407 08
		$1115 22

POOR.

All'd	John D. Cross, expenses con'g paupers,	$6 75
	E. R. Road, fares for poor travellers,	11 60
	Fred. Wilcomb, partial supplies,	13 50
	Town of Georgetown, board of paupers,	11 50
	City of Salem, partial supplies,	10 32
	County of Essex, board of S. Burnham,	70 60
	Union Store Div., 631, partial supplies,	6 00
	I. K. Jewett, " "	3 00
	Asa Lord, " "	20 16
	Town of Hav'l, supp't of Mrs. S. Foster,	51 43
	A. P. Howe, for supp't of his mother 1 yr.	40 00
	E. Averhill, aid to Walter C. Foster,	5 00
	Jedediah Chapman, carting wood,	24 64
	A. Blake, for fun'l exp's of S. Goodacer,	3 50
	Mrs. A. M. Tozzer, aid to poor travellers,	3 84
	Jacob B. Tenny, " "	21 50
	City of Lynn, aid to Susan Porter,	30 64
	M. Brown, for partial supplies,	5 00
	Nathan Jewett, " "	2 00
	Daniel C. Worcester, horse hire,	1 00
	D. Cogswell & Sons, partial supplies,	5 24
	George Willet, for aid to travellers,	1 50
	Daniel Clark, coffin for S. Goodacer,	6 00
	Nathaniel Goodhue, for piling wood,	4 00
	do do support of daughter,	25 00
	Mary M. Mahon, for aid to E. Gaines,	6 00
	Town of Gloucester, partial supplies to Mrs. Lakeman,	54 10
	City of Newburyport, partial supplies,	71 00
	Dr. J. Flitner, med'l serv's, D. H. Poor,	5 00
	Mass. Gen. Hosp'l, board of Amos Dixon,	11 66
	E. Cogswell & Son, partial supplies,	4 00
	Ira Worcester, expenses to Newburyport,	3 00
	Wm. Stephens, removing S. Goodacer,	3 00
	H. Sherburne, rent for Mrs. E. Harris,	7 50
	H. Searls, do Mrs. D. Jewett,	13 93
	S. N. Baker, do Mrs. Buzzell,	10 00
	M. S. Russell, do Mrs. E. Harris,	16 00
	T. Bryant, of Salem, do Mary Durgin,	18 00
	D. L. Hodgkins, do Mrs. Knox,	12 00
	Samuel Caldwell, do John Hovey, jr.,	14 00
		632 91

Amount carried forward,

Amount brought forward,	$632 91	
Levi Lord, rent for his daughter,	12 00	
Manning Dodge, do Mrs. Jewett and Mrs. Rust,	22 80	
Stephen Coburn, do Mrs. L. Hovey,	12 00	
A. H. Bond, do John Hovey, jr.,	2 91	
Asa Lord, do Silas Poor,	20 00	

FUEL FOR POOR.

All'd Richard T. Dodge, for coal,	$88 28	
Joseph Conant, for wood,	28 50	
Joseph Perley, do	33 32	
N. H. Lavalette, do	28 44	
Erastus Clark, do	5 50	
Joseph Perkins, do	5 50	
R. R. Foster, do	5 00	
Joseph H. Lord, do	16 50	
		$913 66

RECAPITULATION.

Rent,	$161 14	
Fuel,	239 68	
Support in other towns,	286 65	
Partial supplies,	63 90	
Aid to poor travellers,	38 44	
County of Essex, board of S. Burnham,	70 60	
Travelling and other expenses,	53 25	
		$913 66
Cr. By amount due from Com. of Mass.	5 00	
do do Town of Medway,	5 37	
do received from town of Essex,	11 66	
Wood on hand, 30 cords,	180 00	
Balance against the poor,	711 63	
		$913 66

FEES AND SALARIES.

All'd selectmen, assessors, &c., salaries,	$200 00
Jeremiah Lord, treasurer and collector,	150 00
Alfred Kimball, clerk's salary,	25 00
do. do. recording births, marriages and deaths,	32 59
Robert Southgate, school committee,	30 00
George R. Lord, do do	30 00
John A Newman, do do	30 00
Amount carried forward,	$497 59

Amount brought forward,	$497 59	
D. S. Russell, notifying town meetings,	3 00	
C. W. Chapman, do do do and officers,	13 00	
George Willett, do do do	3 00	
Josiah Lord, do do do 1858,	5 00	
John D. Cross, auditor,	5 00	
Joseph Ross, do	5 00	
R. T. Dodge, do	5 00	
Asher Blake, returning deaths,	2 40	
Daniel Clark, do do	1 60	
W. P. Crane, do do	40	
G. W. Sherburn, do do	1 40	
Jonathan Foster, do do	40	
		$542 79

LIQUOR AGENCY.

Dr. Stock on hand, March 1, 1860,	$298 66	
Liquor purchased,	1370 78	
Paid agent, salary,	150 00	
Paid for rent,	16 00	
Freight and other expenses,	40 79	
Balance gained in trade,	176 87	
		$2053 10
Cr. By amount of sales,	$1793 28	
Stock on hand March 1st, 1861,	220 43	
Liquor for farm,	13 97	
Cash in agent's hands March 1, 1861,	25 12	
		$2053 10

EXPENCES OF FARM.

All'd Gilbert Conant, Superintendent,	$300 00
William Lord, Jr., ditching,	12 75
William L. Lord, do	6 00
Thomas Wildes, do	7 12
Luther Nourse, labor,	24 50
Frederic Bodwell, do	13 75
W. H. Spofford, do	15 25
Nath'l. Goodhue, jr. do	9 00
John Lummus, jr. do	6 00
George W. Weeks, do	45 80
N. W. Tibbets, do	39 00
Joseph Davis, do	2 00
Amount carried forward,	$481 17

Amount brought forward,	$481 17
D. Pickard and J. Smith, do	1 85
D. P. Conant, do	68 00
Samuel Foster, do	4 50
Caroline L. Conant, do	78 00
W. P. Conant, do	121 69
N. H. Lavalette, do	30 40
Isaac Kimball, ditching,	6 00
Aaron Hubbard, chopping wood,	6 50
D. C. Worcester, mowing,	6 25
Randall Andrews, difference for oxen,	30 00
John Pinder, do do horses,	10 00
Ira Worcester, calf,	13 00
Gilbert Conant, mare,	35 00
Joseph Conant, sheep,	11 00
B. M. Glines, for oxen,	163 50
Thomas Trull, oxen and steers,	144 00
Eben. Harris, for sheep,	15 00
Frederic Willcomb, for groceries,	43 62
Asa Lord, do	119 81
E. Cogswell & Son, seeds, do	91 88
I. K. Jewett, tools and do	82 69
Union Store, do	62 06
Manasseh Brown, do	13 45
D. Cogswell & Sons, do	78 11
William Hall, crackers,	4 50
Joel Caldwell, rye meal,	2 00
Worcester & Jewett, for meat,	17 72
Benjamin Newman, painting,	7 93
Newman & Ordway, tin ware, &c.	21 40
John Hodgkins, repairs,	4 87
S. N. Baker, clothing,	24 23
Eben Lord, labor,	3 00
Richard T. Dodge, for coal,	74 10
C. W. Chapman, blacksmith work,	23 93
M. Poor, do	5 61
W. & B. H. Smith,	7 26
Nathan Jewett, boats and labor,	17 00
Daniel Clark, for coffin, &c.	6 50
Daniel Haskell, labor and stock,	11 89
Daniel S. Russell, making cider,	6 17
George W. Ellis, shoes,	5 26
Sylvanus Caldwell, lumber,	31 05
Amount carried forward,	$1991 90

Amount brought forward,	$1991 90	
George Russell, bricks,	1 20	
Daniel L. Willcomb, crockery,	7 66	
John H. Dunnels, labor and stock,	5 75	
Eben Kimball, mason work,	10 50	
Nathaniel Goodhue, repairing shoes,	95	
Ira Worcester, expenses to Georgetown and Boxford	1 50	
D. C. Worcester, horse hire,	2 75	
Isaac Flitner, physician,	30 00	
John A. Newman, chaplain,	30 00	
G. Conant, sundry bills paid by him,	376 55	
		$2458 76

RECAPITULATION.

Labor,	$1007 41	
Stock,	421 50	
Groceries,	645 18	
Fuel,	79 30	
Sundries,	305 37	
		$2458 76

RECEIVED FROM SALES FROM FARM.

For English hay, 48 tons 680 lbs. at $20	966 80	
Salt hay and thatch,	352 32	
Cattle,	478 98	
Shoats,	31 22	
Pork,	42 90	
Calves and lambs,	46 50	
Butter,	18 92	
Chickens,	21 69	
Eggs,	1 65	
Apples,	16 85	
Cider,	7 50	
Hides,	20 42	
Milk,	96	
Vinegar,	1 00	
Potatoes,	5 00	
Peppers,	92	
Fish,	87	
Pasturing colt,	15 00	
	2029 50	
Deduct decrease of personal property,	484 80	
		$1544 70
Net cost of poor at the farm,		917 06

INVENTORY OF THE PROPERTY AT THE FARM.

STOCK, &c.

STOCK, &c.	1860. No.	1860. Value.	1861. No.	1861. Value.	Increase of Value.	Decrease of Value.
Oxen,	10	$600 00	11	660 00	60 00	
Cows,	16	560 00	13	455 00		105 00
Bull,	1	20 00	1	20 00		
Heifers,	3	63 00	3	63 00		
Steers, 3 years old,	2	75 00	4	150 00	75 00	
" 2 " "	2	40 00	0			40 00
Yearlings,	5	60 00	4	48 00		12 00
Horse,	1	90 00	2	90 00		
Shoats,	9	108 00	6	72 00		36 00
Sheep,	0		6	15 00	15 00	
Fowls,	54	18 00	30	9 90		8 10
Horse Wagon,	1	45 00	1	45 00		
Sleigh,	1	15 00	1	15 00		
Ox Wagons,	2	160 00	2	160 00		
Ox Carts,	2	100 00	2	100 00		
Ox Sleds,	2	15 00	2	15 00		
Ploughs,	5	57 00	6	65 00	8 00	
Harrow,	1	7 00	1	7 00		
Tools, &c.,		150 00		150 00		
Wood, cords,	15	90 00	10	60 00		30 00
Winnow Mill,	1	8 00	1	8 00		
Coal, tons,	4	28 00	2½	27 50		10 50
Groceries, &c.,		25 00		25 00		
Stoves,	6	45 00		45 00		
Furniture and Bedding in the house,		231 00		231 00		
Total Stock,		2610 00		2526 40	158 00	256 60
Total Produce,		1589 50		1188 30	49 00	435 20
Totals,		4199 50		3714 70	207 00	691 80
Deduct,		3714 70				207 00
		484 00				484 80

INVENTORY OF THE PROPERTY AT THE FARM.

PRODUCE, &c.

PRODUCE, &c.	1860.		1861.		Increase of Value.	Decrease of Value.
	No.	Value.	No.	Value.		
Corn, bushels,	100	100 00	75	75 00		25 00
Barley, "	6	6 00	6	6 00		
Beans, "	10	20 00	3	6 00		14 00
Potatoes, "	150	75 00	100	50 00		25 00
Roots, "	10	5 00	10	5 00		
Beef, barrels,	4½	72 00	2	34 00		38 00
Pork, "	5½	121 00	5½	121 00		
Cider, "	6	18 00	7	21 00	3 00	
Apples, "	4	12 00	3	9 00		3 00
Soap, "	4	16 00	4	16 00		
Ham, pounds,	420	50 40	125	15 00		35 40
Lard, "	100	14 00	60	8 40		5 60
Tallow, "	50	5 00	10	1 00		4 00
Dried Beef, "	85	10 20	100	12 00	1 80	
Butter, "	50	14 00	30	8 40		5 60
English Hay, tons,	22	396 00	17	291 00		195 00
Salt Hay, "	23	230 00	5	50 00		180 00
Black Grass, "	30	360 00	30	360 00		
Thatch, "	8	48 00	10	60 00	12 00	
Second Crop, "	0		2	28 00	28 00	
Flax, lot,		2 00		2 00		
Wool, pounds,	0		8	2 80	2 80	
Pickles, gallons,	6	2 40	2	80		1 60
Squashes, lot,				1 00	1 00	
Apple Sauce, "	5	2 00	6	2 40	40	
Dried Apples, lot,		2 50		2 50		
Corn Fodder, tons,	1	8 00				8 00
Rye, bushels,						
		1589 50		1188 30	49 00	435 20

EXPENSES FOR THE YEAR 1860, AND INCOME.

EXPENSES.

Amount paid for current expenses,	$1795 71	
Fees and salaries,	542 79	
Highways and bridges,	1115 22	
Poor, balance,	711 63	
Farm, balance,	917 06	
Interest on town notes,	875 55	
Abatements to J. Lord,	855 59	
Discount on taxes,	401 24	
Bounty on crows' heads,	3 30	
Balance, being income above expenses,	605 72	
		$7823 81

INCOME.

Amount raised, exclusive of highway, school, county, and state taxes,	$6000 00	
Highway tax,	1000 00	
Overlay on taxes and additions,	383 19	
Received from town house,	69 75	
Rent of hay scales,	80 00	
do common,	10 00	
do Turkey Shore pasture,	15 00	
Dog licenses,	75 00	
Profit of liquor agency,	176 87	
Fine on dogs,	10 00	
Sale of salt grass,	4 00	
		$7823 81

Jeremiah Lord, Treasurer and Collector.

Dr. Balance in his hands March 1, 1860,	$2344 97	
Tax list, 1860, state tax,	477 50	
do county,	1785 59	
do town tax,	10441 81	
To additions to town tax,	41 38	
Received from com. school fund,	126 69	
Income from town house,	69 95	
Cash from liquor agent,	1793 28	
Rent of hay scales,	80 00	
Rent of common,	10 00	
Town of Essex, for poor,	11 66	
Amount carried forward,	$17182 83	

Amount brought forward,	$ 17182 83	
Fine on dogs,	10 00	
From sale of salt grass,	4 00	
Dog licenses,	75 00	
Sales from farm,	1761 20	
Rent of pasture on T. shore,	15 00	
		$19048 03

Cr. By orders drawn by selectmen,	$10229 92	
Abatement of tax, 1858, '59, '60,	855 59	
Cash paid, interest on town notes,	875 55	
do principal do	519 00	
Discount on taxes paid,	401 24	
Cash paid, state tax,	477 50	
" county tax,	1785 59	
Bounty on crows' heads,	3 30	
Uncollected taxes for 1858,	56 41	
" " 1859,	55 57	
" " 1860,	177 46	
Cash on hand,	3610 50	
		19048 03

Town of Ipswich in Balance of all Accounts.

Dr. To notes payable,	$16865 00	
Schools, undrawn balances,	1056 35	
Interest due and not paid,	141 85	
Balance in favor of the town,	12984 51	
		31047 71

Cr. By balance in the hands of W. T. Averill,	36 65	
do do Jer'h Lord,	3900 14	
Liquors, cash, &c., in agent's hands,	245 85	
Amount due from town of Medway,	5 37	
do do Com. of Mass.,	5 00	
Town Farm,	16000 00	
Town House,	2000 00	
Three safes,	350 00	
Furniture and scales,	100 00	
Woodland in Limebrook,	200 00	
" Commonfields,	65 00	
Thatch banks at Great Flats,	250 00	
do Cross's Flats,	25 00	
Land on Turkey Shore,	150 00	
Amount carried forward,	$23333 01	

Amount brought forward,		$23333 01	
Wood-house and wood,		250 00	
Powder house and gravel pit,		150 00	
Gravel pit in Scott's Lane,		150 00	
do	by Gram. School House,	100 00	
do	at Hayfield Bridge,	25 00	
do	John B. Brown's,	150 00	
do	Candlewood,	50 00	
do	S. Goodwin's,	125 00	
Hay scales,		800 00	
Town pounds,		100 00	
Engines and houses,		2000 00	
Hooks, ladders, and carts,		100 00	
Personal property at the farm,		3714 70	
			$31047 71

REMARKS.

The average number of paupers on the farm, during the past year, was fifteen. The balance against the farm, (917.06) and the interest on its value, ($840) making the cost of the support of each pauper a fraction over $2.25 per week.

There have been two unusual expenditures for highways and bridges, the past year. A gravel pit was purchased of Mr. S. Goodwin, for $125.00, and the repairs on Warner's Bridge cost $376.87.

In the abatements made the past year are included the last of the "Dr. Thomas Manning taxes."

JOSEPH ROSS,
IRA WORCESTER,
RICHARD T. DODGE,
} Selectmen of Ipswich.

Ipswich, March 1, 1861.

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION

OF THE

TOWN OF IPSWICH,

MADE MARCH 1, 1862.

BOSTON:

PRINTED BY GEO. C. RAND & AVERY, 3 CORNHILL,

1862.

APPORTIONMENT

OF HIGHWAY TAX AND AMOUNT OF BILLS PAID IN THE SEVERAL HIGHWAY DISTRICTS, viz.:

District.		Apportionment.		Drawn.
No. 1, Jos. Farley,	Surveyor,	$169 97		$316 10
" 2, Eben Harris,	"	78 92		238 00
" 3, G. W. Brown,	"	159 29		409 68
" 4, J. Sherburne,	"	131 45		131 03
" 5, Joseph Kinsman,	"	73 12		89 04
" 6, Wm. H. Kinsman,	"	30 72		18 38
" 7, Chas. Giddings,	"	29 32		58 18
" 8, Thos. Brown, Jr.,	"	41 24		59 06
" 9, John Brown,	"	22 02		42 02
" 10, Josiah Lord,	"	153 15		468 83
" 11, Dan'l Conant,	"	28 66	West D.	
" 12, Ephraim Foster,	"	39 13		146 86
" 13, J. S. Potter,	"	18 20		
" 14, L. C. Pickard,	"	35 91		44 55
" 15, Alfred Smith,	"	31 00		44 45
Miscellaneous,				124 73
		$1,042 10		$2,189 73

ANNUAL REPORT.

CURRENT EXPENSES.

Allowed	Wm. Ives & Co., printing S. Reports for 1859 and '60. - - -	44 00
"	J. F. Kimball, printing Town Reports and tickets - - - -	40 00
"	C. O. Rogers, advertising Town Farm -	10 00
"	Nourse, Eaton & Tolman, advertising Town Farm - - - -	4 62
"	Salem Gazette, C. W. Swasey, printing,	4 87
"	G. W. Sherburne, ringing bell - -	20 00
"	G. W. Sherburne, labor on Engine -	1 50
"	G. W. Davis, hauling engine to fire -	75
"	F. H. Lord, W. P. Ross, distributing Reports and laws - - -	3 00
"	George A. Kimball, distributing laws, -	1 00
"	Wm. Stone, wood for Town house -	6 00
"	D. Conant, do do do -	6 00
"	F. Mahon, sawing wood do do -	2 00
"	M. G. Lord, do do do do -	5 00
"	J. Moore, do do do do -	1 00
"	Moses Peabody, wood do do -	2 50
"	T. Groom & Co., Stationery - -	6 62
"	I. K. Jewett, do - -	7 47
"	S. Coburn, postage - - -	1 75
"	Asa Lord, rent for engine - -	6 00
"	Paid Engine men, Co. No. 1 - -	26 13
"	do do do 2 - -	60 00
"	do do do 3 - -	90 00
"	S. Peatfield, labor on Engine No. 3 -	3 50
"	D. L. Willcomb, express - -	6 69
"	G. C. Fitz, do - - -	2 91
"	R. Stone, for guide boards - -	10 50
"	R. Stone, labor on E. house - -	3 75
"	F. Willcomb, oil for engines - -	3 42
"	Wm. Burgess, repairs on engines -	5 50
"	C. W. Chapman, repairing five ladders -	2 00

Allowed	Newman & Ordway, repairs on Engine No. 1 - - - - -	5 25
"	Lawrence & Co., repairs on Engine -	10 20
"	Wm. Newman, cleaning Engine -	2 25
"	F. Watson, repairing hose - -	9 50
"	F. Willcomb, services as Clerk of Fire Wards - - - -	5 00
"	City of Boston for Fire Engine - -	425 00
"	A. Blake, repairing and care Town Clock	21 50
"	B. Newman, painting and glazing -	9 37
"	Newman & Ordway, lamp chimney, and repairs Town house - - -	2 55
"	George Haskell, legal advice - -	15 00
"	Wm. G. Brown, horse hire School Committee, 1860 - - - -	9 00
"	W. & B. H. Smith, iron work at Probate Office - - - - -	17 14
"	J. A. Newman, taking census school children, and revising non-resident tax list,	15 00
"	D. C. Worcester, horse hire - -	14 25
"	Benj. Kimball, building fence at Town House - - - -	1 70
"	D. Cogswell & Sons, oil and wicks for Town house - - - -	34 60
"	A. M. Perley, for sheep killed by dogs -	3 00
"	George Willit, special police - -	10 00
"	Harrison Smith, do do - -	9 00
"	Jeremiah Lord, travelling expenses -	8 31
"	Stephen Baker, attendance on Seleetmen and Town house - - -	144 72
"	Aid to families of Volunteers - -	3825 00
		$4985 57

RECAPITULATION.

Fire Department - - -	659 75	
Printing and Stationery - - -	115 58	
Care of Town clock and ringing bell -	41 50	
Fuel, oil &c., for town house - -	65 40	
Attendance at town house - -	144 72	
Aid to families of Volunteers - -	3825 00	
Other expenses - - -	133 62	
		$4985 57
Cr. By amount due from Commonwealth,	3464 01	
" " " " I. H. Clapp,	3 00	
Balance, - - -	1518 56	
		$4985 57

HIGHWAYS AND BRIDGES.

Allowed	Josiah Lord, - -	393 56
"	John Grant, - -	9 39
"	Charles Giddings, -	48 79
"	Joseph Kinsman, -	89 04
"	A. S. Howe, - -	34 85
"	F. Bray, - -	59 06
"	L. C. Pickard, - -	44 55
"	Joseph Farley, - -	261 04
"	George W. Brown, -	376 68
"	S. Goodwin, - -	70 01
"	Alfred Smith, - -	44 45
"	Ebenezer Harris, -	130 37
"	Joshua Lamson - -	42 32
"	William Treadwell, -	93 79
"	James Williams, -	5 62
"	Jacob S. Potter, - -	17 62
"	Joseph Perley, - -	7 83
"	Luther Chaplain, -	5 96
"	F. P. Hale, - -	1 54
"	John Kimball 3d, -	1 25
"	O. Underhill, - -	33 00
"	W. F. Conant, - -	58 25
"	Daniel Conant, - -	22 35
"	D. Haskell, Jr., -	2 62
"	John Kimball, - -	13 30
"	James Griffin, - -	1 50
"	T. L. Warner, - -	7 25
"	G. W. Warner, - -	33 50
"	John W. Lord, - -	3 00
"	William L. Lord, -	4 00
"	D. L. Wade, - -	4 37
"	Josiah Kimball, -	3 00
"	John Roberts, - -	18 38
"	Jonathan Foster, -	44
"	John Sherburne, -	32 87
"	C. W. Chapman. -	1 06
"	Erastus Clark, - -	1 00
"	W. & B. H Smith, -	9 19
"	T. L. Gwin, - -	1 92
"	D. W. Appleton, -	4 87
"	Isaac Kimball, - -	2 00
"	Joseph Fellows, - -	1 75
	Amount carried forward,	$1197 33

	Amount brought forward,	$1197 33	
Allowed	John K. Chapman, -	10 07	
"	Moses Clark, - -	7 65	
"	James Gwinn, - -	14 86	
"	John Brown, - -	23 28	
"	D. L. Hodgkins, -	10 00	
"	Eben Fall, - -	2 30	
"	W. B. Kinsman, -	12 50	
"	Patrick Reddy, - -	2 75	
"	Lewis Choate, - -	75	
"	Sylvanus Caldwell, -	37 56	
"	Thomas Brown, - -	63	
"	A. B. Fellows, - -	12 72	
"	W. G. Brown, - -	25 92	
"	L. Titcomb, - -	1 26	
"	I. K. Jewett, - -	1 00	
"	Foster Russell, - -	2 40	
"	Jeremiah Lord, - -	25 00	
"	Stephen Baker, - -	1 75	
			$2189 73
Expense of building new road and bridge,		7892 22	
Cr. By amount received from County of Essex, -		2500 00	
By sales of lumber, -		113 19	
Stone on hand, - -		24 00	
		2637 19	-5256 03
			$7744 76

POOR.

Allowed	William Stone,	wood . . .	$25 43
"	John Kimball,	do . . .	6 00
"	N. H. Lavalette,	do . . .	24 00
"	David Russell,	do . . .	21 00
"	George E. Lord,	do . . .	7 88
"	A. Caldwell,	do . . .	30 00
"	G. W. Howe,	do . . .	21 75
"	Joseph H. Lord,	do . . .	4 08
"	Samuel Foster,	do . . .	7 56
"	Joseph Conant,	do . . .	21 00
"	A. M. Perley,	do . . .	6 00
"	Emerson Howe,	do . . .	18 19
"	A. S. Howe,	do . . .	24 07
"	Jedediah Chapman,	hauling wood .	22 44
		Amount carried forward,	$239 40

	Amount brought forward,	$239 40
Allowed	Nat. Goodhue, piling and measuring wood	6 04
"	R. T. Dodge, coal, . . .	35 22
"	W. G. Brown, do . . .	43 71
"	A. M. Tozer, aid to poor travellers .	46 63
"	Jacob B. Tenny, do do . .	9 00
"	Eastern R. R. Co., fares for do . .	18 00
"	Dr. J. E. Bomer, medical services .	24 50
"	E. Seward, rent for Mrs. D. Jewett .	12 00
"	M. S. Russell, do Mrs. E. Harris .	16 00
"	J. T. Dodge, do Mrs. John Hovey,	11 00
"	P. Riley, do Mrs. John Hovey,	5 00
"	S. N. Baker, do Mrs. Buzzell, .	10 00
"	Manning Dodge, rent for S. Jewett and Mrs. Rust, ...	22 00
"	D. L. Hodgkins, rent for Mrs. Knox, .	12 00
"	S. Coburn, do Mrs. L. Hovey,	12 00
"	Levi Lord, do Mrs. E. Ross, .	12 00
"	Joanna McDole, do J. Bogart .	6 25
"	Mary Dole, do Mrs. Dudley .	5 00
"	Union Store, div. 631, partial supplies .	1 58
"	Manasseh Brown, do .	13 00
"	Manning Dodge, do .	9 47
"	I. K. Jewett do .	35 12
"	F. Willcomb, do .	25 14
"	E. Cogswell & Son, do .	9 50
"	D. Cogswell & Sons, do .	13 38
"	Asa Lord, do .	9 81
"	A. P. Howe, support of his mother, .	35 00
"	County of Essex, board of S. Burnham .	39 00
"	do do do and clothing of S. Fellows, ...	79 43
"	County of Essex, board of T. Brown .	4 28
"	D. Clarke, coffin &c., for Sarah Howe .	10 50
"	D. Clarke, do Mr. Dudley .	16 75
"	D. Clarke, do J. Wells .	12 00
"	City of Lynn, support of Susan Porter, .	23 00
"	City of Salem, do Mrs. Durgin .	32 18
"	Town of Haverhill, support of Mrs. Foster	28 11
"	Town of Malden, do E. Safford,	16 28
"	Mary W. Mahon, aid to E. Gaines .	12 00
"	Margaret McMahon, do Mrs. McGrath .	7 00
"	Jonathan Foster, funeral charges D. Kneeland, ...	2 00
		$980 38

RECAPITULATION.

Rent, - - - -	$123 25	
Fuel, - - - -	295 99	
Support in other towns, - -	99 57	
Partial supplies, - - -	265 23	
Aid to poor travellers, - -	73 63	
County of Essex, - - -	122 71	
		$980 38

Cr. By amount due from town of Andover,	7 00	
" " " " " of Danvers,	78 87	
" " received from Commonwealth,	5 00	
" " " " Town of Medway,	5 37	
" " " " Southboro',	4 50	
Wood on hand, 30 cords, - -	180 00	
Balance against the poor, - -	699 74	
		$980 38

FEES AND SALARIES.

Allowed	Selectmen, Assessors, &c., salaries, -	$200 00
"	Jeremiah Lord, Treasurer and Collector,	200 00
"	Alfred Kimball, Clerk, salary, - -	25 00
"	" " " recording births, marriages and deaths, - - -	30 39
"	Robert Southgate, School Committee, -	30 00
"	George R. Lord, " " -	30 00
"	John A. Newman, " " -	25 00
"	John H. Varrell, notifying town meeting,	3 00
"	John Kimball 3d, notifying town meeting and officers, - - - -	14 70
"	Daniel Haskell, Jr., notifying town meeting	2 50
"	Harrison Smith, " " "	6 00
"	G. W. Sherburne, returning deaths, -	30
"	D. Clarke, " " -	2 90
"	Jonathan Foster, " " -	90
"	Asher Blake, " " -	2 00
		$572 69

LIQUOR AGENCY.

Dr.	Stock on hand, March 1, 1861,	$220 43	
	Liquor purchased, -	- 1,309 35	
	Paid Agent, salary, -	- 150 00	
	Paid for rent, - -	- 16 00	
	Freight and other expenses,	- 42 44	
	Due E. F. Porter for liquors,	- 49 04	
	Balance gained in trade, -	- 326 87	
			$2,114 13
Cr.	By amount of sales, -	$1,760 37	
	Stock on hand March 1, 1862,	- 311 70	
	Liquor for farm and engines,	- 14 77	
	Cash in Agent's hands Mar. 1, 1862,	27 29	
			$2,114 13

EXPENSES OF FARM.

Allowed	Gilbert Conant, balance due for 1860,	-	$108 25
"	John Marshall, Superintendent,	-	150 00
"	J. A. Newman, Chaplain, 1860 and 1861,		30 00
"	Hannah B. Marshall, labor, -	-	42 00
"	Thomas Haines, " -	-	118 00
"	William Marshall, " -	-	97 50
"	William Collins, " -	-	64 50
"	James P. Jewett, " -	-	33 40
"	J. J. Fowler, " -	-	1 00
"	T. Wildes, " -	-	50
"	James Caldwell, " -	-	6 38
"	D. C. Worcester, " -	-	26 00
"	D. S. Russell, " -	-	33 00
"	F. J. Bodwell, " -	-	6 50
"	Luther Nourse, " -	-	118 62
"	Emeline Chapman, " -	-	28 50
"	William L. Lord, " -	-	2 50
"	Luther Lord, " -	-	2 50
"	James Williams, " -	-	3 00
"	William Lord, Jr., " -	-	7 50
"	Asa Holmes, " -	-	5 85
"	S. N. Baker, clothing, -	-	16 25
"	N. R. Wait, shoes, -	-	3 00
"	Nathaniel Goodhue, shoes,	-	33
"	G. W. Ellis, "	-	10 04
"	J. A. Johnson, "	-	2 92
	Amount carried forward,	-	$918 04

	Amount brought forward, -	$918 04
Allowed	Worcester & Jewett, meat, - -	17 72
"	Manning Dodge, " - -	25 39
"	S. H. Green, " - -	69 87
"	J. E. Bomer, medical services, - -	30 00
"	J. B. Smith, for oxen, - - -	88 00
"	W. F. Treadwell, difference in oxen, -	15 00
"	J. Gwinn, " " -	20 00
"	L. C. Pickard, " " -	33 00
"	Manasseh Brown, for groceries, - -	63 06
"	F. Willcomb, " - -	50 54
"	I. K. Jewett, " and tools,	106 67
"	Union Store, " - -	36 62
"	E. Cogswell & Son, " and tools,	123 00
"	D. Cogswell & Sons, " - -	44 19
"	Asa Lord, " - -	159 77
"	Daniel Clark, coffin for D. Kneeland, -	6 50
"	" " " W. Fellows, -	6 00
"	R. T. Dodge, coal, - - -	87 20
"	W. G. Brown, " - - -	7 10
"	James Damon, corn, - - -	37 50
"	S. N. Ayres, ox yoke, - - -	5 00
"	Ira Worcester, " - - -	5 00
"	Newman & Ordway, stores and tin ware,	49 29
"	Foster Russell, labor and stock, - -	42 82
"	D. L. Hodgkins, lumber, - -	21 18
"	S. Caldwell, " - -	18 81
"	D. T. Perley, potatoes and pig, - -	4 83
"	John Worth, soap and pig, - -	8 14
"	F. L. Wood, blacksmith work, - -	10 09
"	W. & B. H. Smith, " " - -	22 46
"	William Hall, bread, - - -	10 87
"	William White, " - - -	1 24
"	G. C. Fitz, blankets, &c., - -	2 75
"	B. Newman, painting, - - -	7 55
"	E. Kimball, repairs, - - -	6 50
"	M. Poor, blacksmith work, - -	7 59
"	Hart, Taylor & Co., buffalo robe, -	7 00
"	John Lane, sled, - - -	14 00
"	Caleb Lord, damage to hay, - -	5 00
"	Bills paid by Superintendent, - -	38 28
"	John Marshall, sundries, - -	2 75
"	Amount due Superintendent, - -	150 00
		$2,363 55

RECAPITULATION.

Labor,	$897 25	
Stock,	156 00	
Groceries, Tools and Clothing,	843 97	
Fuel,	94 30	
Sundries,	263 78	
Paid G. Conant, balance for 1860,	108 25	
		$2,363 55

RECEIVED FROM SALES FROM FARM.

For English Hay,	$361 32	
" Salt Hay and Thatch,	122 42	
" Cattle,	210 00	
" Pigs,	89 50	
" Beef and Pork,	160 04	
" Calves,	11 00	
" Sheep,	33 00	
" Butter,	45 73	
" Hides and Tallow,	10 48	
" Chickens,	6 30	
" Eggs,	6 60	
" Apples and Pears,	44 69	
" Potatoes,	1 00	
" Squashes	1 00	
" Tomatoes,	6 37	
" Cucumbers and Peppers,	1 50	
" Wool,	4 50	
" Scythe,	75	
" Ashes and Grease,	5 86	
	$1,122 06	
Increase personal property,	550 47	
Use of team on new road,	250 00	
		1,922 53
Net cost of Poor at the Farm,		$441 02

INVENTORY OF PROPERTY AT THE FARM.

STOCK, &c.

	1861.		1862.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen, - - -	11	$660 00	10	$600 00		60 00
Cows, - -	12	455 00	13	455 00		
Bull, - - -	1	20 00	1	20 00		
Heifers, - -	3	63 00	3	63 00		
Steers, 3 year old,	4	150 00	0	150 00		150 00
Yearlings, - -	4	48 00	7	84 00	36 00	
Horses, - -	2	90 10	2	90 00		
Shoats, - -	6	72 00	7	84 00	12 00	
Sheep, - -	6	15 00	0			15 00
Fowls, - -	30	9 90	32	10 57	00 67	
Horse Wagon, -	1	45 00	1	45 00		
Sleigh, - -	1	15 00	1	15 00		
Ox Wagons, -	2	160 00	2	160 00		
Carts, - -	2	100 00	2	100 00		
Sled, - -	2	15 00	1	15 00		
Ploughs, - -	6	65 00	6	65 00		
Harrow, - -	1	7 00	1	7 00		
Wood, cords -	10	60 00	20	120 00	60 00	
Winnow Mill, -	1	8 00	1	8 00		
Coal, tons - -	1½	17 50	3½	24 50	7 00	
Groceries, &c., -		25 00		30 00	5 00	
Stoves, - -	6	45 00	6	60 00	15 00	
Furniture & Bedding,		231 00		231 00		
Tools, &c., -		150 00		150 00		
		2,526 40		2,437 07	135 67	225 00
		1,186 30		1,826 10	758 70	118 90
		3,712 70		4,263 17	894 37	343 90
				3,712 70	343 90	
				$550 47	$550 47	

INVENTORY OF PROPERTY AT THE FARM.

PRODUCE, &c.

	1861.		1862.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Corn, bushels, -	75	$75 00	125	$125 00	$50 00	
Barley, " -	6	6 00	38	38 00	32 00	
Beans, " -	3	6 00	4	8 00	2 00	
Potatoes, " -	100	50 00	250	125 00	75 00	
Roots, " -	10	5 00	30	15 00	10 00	
Beef, barrels, -	2	34 00	1	17 00		17 00
Pork, " -	5½	124 00	6	132 00	11 00	
Cider, " -	7	21 00	3	9 00		12 00
Apples, " -	3	9 00	2½	7 50		1 50
Soap, " -	4	16 00	3½	14 00	21 00	2 00
Ham, lbs. -	125	15 00	300	26 00		
Lard, " -	60	8 40	100	14 00	3 60	
Tallow, " -	10	1 00	12	1 20	20	
Dried Beef, lbs. -	100	12 00	40	4 80		7 20
Butter, " -	30	8 40	40	11 20	2 80	
English Hay, tons,	17	2 91	35	597 00	306 00	
Salt Hay, "	5	50 00	18	180 00	130 00	
Black grass, "	30	360 00	36	432 00	72 00	
Thatch, "	10	60 00	0			60 00
Straw, "	0		3	30 00	30 00	
Second crop,	2	28 00	1	14 00		14 00
Wool, lbs.	8	2 80	0			2 80
Yarn, "	0		4	4 50	4 50	
Pickles, gall.	2	80	6	2 40	1 60	
Squashes, lbs.		1 00	300	6 00	5 00	
Apple Sauce,		2 40	0			2 40
Dried Apples,		2 50		2 50		
		1,186 30		1,826,10	758 70	118 90

EXPENSES AND INCOME FOR THE YEAR 1861.

EXPENSES.

Am't paid for current expenses, -	$3,036 35	
" fees and salaries,	572 69	
" Highways and Bridges	7,444 76	
" Balance on Poor acc't	699 74	
" Farm Balance, -	441 02	
" Interest on Town notes,	974 35	
" Abatements to Jer. Lord	405 72	
" " to Wm. T. Averill	36 65	
" Discount on taxes -	412 64	
" Bounty on crow s heads	36	
		$14,024 28

INCOME.

Amount raised, exclusive of highway, school, County and State taxes -	$5,500 00	
Highway tax, - - -	1,000 00	
Overlay on taxes and additions, -	146 77	
Received from Town house, -	77 00	
Rent of hay scales, - - -	77 00	
" Turkey Shore pasture, -	8 25	
Dog licenses, - - -	66 10	
Profit of liquor agency, - -	326 87	
Sale of scales and measures, -	10 63	
Balance, being expense above income	6,811 66	
		$14,024 28

Jeremiah Lord, Treasurer and Collector.

Dr.

Balance in his hands, March 1, 1861,	$3,900 14	
Tax list, 1861, State tax, - -	477 00	
" County tax, -	1,905 14	
" Town " - -	9,737 33	
Tax, additions to Town tax, -	9 44	
Received from Committee school fund,	106 28	
" Income from Town house, -	77 00	
" Cash from liquor agent, -	1,760 37	
" Rent of hay scales, -	77 00	
" Rent of pasture at Turkey Shore, - - -	8 25	
" County of Essex for new road	2,500 00	
" Town of Medway, -	5 37	
" " Southboro' -	4 50	
Amount carried over -		$21,567 82

Amount brought forward,		$20,567 82
Received sales of lumber new bridge,	113 19	
" for dog licenses, - -	66 10	
" " sales from farm, -	1,076 78	
" " sale of old balances and measures, -	10 63	
" from Commonwealth, -	5 00	
" money hired on Town notes	6,950 00	
		$28,789 52

Cr.

By orders drawn by Selectmen, .	$19,475 19	
" Abatements of Taxes of 1859, '60 and '61, . . .	405 72	
" Cash paid interest on Town notes,	974 35	
" Discount on taxes paid, . .	412 64	
" Cash paid State tax, . .	477 00	
" " County tax, . .	1,905 14	
" Bounty on crows' heads, .	36	
Amount paid for the aid of families of volunteers, . . .	3,825 00	
" Uncollected taxes for 1858, (estate John Patch) . . .	50 34	
" Uncollected " 1859, est J. Patch	48 20	
" " " 1860,	89 51	
" " " 1861,	284 74	
Cash on hand, . . .	841 33	
		$28,789 52

Town of Ipswich in balance of all accounts.

Dr.

To notes payable, . . .	$23,815 00	
Schools, undrawn balances, .	1,036 09	
Interest due and not paid, . .	67 37	
Balance in favor of the Town, .	7,690 50	
		$32,608 96

Cr.

By balance in the hands of Jeremiah Lord, ...	$1,314 12	
Liquors, cash, &c., in agents hands,	338 79	
Amount due from Commonwealth of Massachusetts, . . .	3,464 01	
Amount due from Town of Andover,	7 00	
" " " Danvers,	78 87	
Amount carried over,		$000 00

Amount brought forward,		$000 00
Amount due from Isaac H. Clapp,	3 00	
Town Farm,	16,000 00	
Town House,	2,000 00	
Three safes,	350 00	
Furniture and Scales,	100 00	
Woodland in Linebrook,	200 00	
" Common fields,	65 00	
Thatch Bank at Great flats,	250 00	
" Cross's "	25 00	
Land on Turkey Shore,	150 00	
Wood house and wood,	250 00	
Powder house and gravel pit,	150 00	
Gravel pit in Scott's lane,	150 00	
" by Grammar school-house,	100 00	
" at Hayfield bridge,	25 00	
" J. B. Brown,	150 00	
" Candlewood,	50 00	
" S. Goodwin's,	125 00	
Hay scales,	800 00	
Town Pounds,	100 00	
Engines, apparatus, and houses,	2,100 00	
Personal property at the farm,	4,263 17	
		$32,608 96

REMARKS.

The average number of paupers on the farm during the past year was sixteen. The balance against the farm, $441.02, and the interest on its value, $840.00, making the average cost of support $1.54 per week. The whole number of transient persons stopping at the almshouse during the year was 86.

Of the $2,189.73 expended for highways, (exclusive of expense of building the new road and bridge,) the amount paid for clearing snow, mostly in the months of March and April, 1861, was about $1000.

J. A. NEWMAN,
LEVI LORD,
GEO. R. LORD,
} *Auditors.*

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION

OF THE

TOWN OF IPSWICH,

MADE MARCH 2, 1863.

LYNN:
PRINTED BY KIMBALL & MERRITT.
1863.

ANNUAL REPORT.

CURRENT EXPENSES.

Allowed	M. G. Lord, cutting wood for T. House,	$1 00
"	Abraham Caldwell do do (1861–2,)	9 00
"	Emerson Howe do do	6 50
"	Daniel Cogswell, oil, do	6 98
"	Union Store, do do	5 40
"	Newman & Ordway, chimneys, do	40
"	Jacob Low, mending windows, do	50
"	Stephen Baker, attendance and care of T. House,	61 75
"	George C. Lord, cleaning Engine No 2,	4 00
"	Asa Lord, rent for do do	6 00
"	Asa Lord, lanthorns, oil and fluid, do	5 42
"	Asa Lord, refreshments to Engine men,	3 30
"	Robert Stone, labor and stock, Engine No. 2,	1 00
"	Eben Kimball, mason work, E. House No. 2,	5 25
"	Edward Lord, gravel for Engine House,	2 00
"	I. K. Jewett, oil for Engine No. 3,	44
"	J. L. Akerman, painting do do	30 00
"	John Hodgkins, repairs on do do	50
"	F. Mitchell, rent for do do	6 00
"	W. & B. H. Smith, repairs do do	1 33
"	I. K. Jewett, sponge for do No. 1,	1 50
"	T. B. Chapman, labor on do do	3 00
"	C. W. Chapman, do do do	1 70
"	Engine men, Co. No. 1,	76 00
"	do do do 2,	67 50
"	do do do 3,	81 00
"	James Boyd & Sons, repairs on hose, &c.,	17 25
"	Wm. Burgess, repairs on Engines,	5 00
"	F. Watson, repairs on Engine and hose,	12 17
"	D. L. Willcomb, express for Engines,	5 00
"	G. C. Fitz, do do	5 75
"	G. C. Fitz, do	4 59
"	D. L. Willcomb, do	6 38
"	N. R. Wait, repairs on E. harness and bbls.,	2 25
"	Newman & Ordway, repairs on Engine,	1 24
"	G. W. Sherburne, ringing bell, for 1861,	20 00
	Amount carried forward,	$467 10

	Amount brought forward,	$467 10
Allowed	G. W. Sherburne, ringing bell for 1862,	8 33
"	W. T. Averill, do do do	9 18
"	A. Blake, care of Town Clock,	20 00
"	G. C. Rand, printing Town Reports,	20 00
"	T. J. Hutchinson, do School do	20 89
"	C. W. Swazey, do tax bills, notices, &c.,	14 25
"	Kimball & Merritt, do Report, New Road,	20 25
"	G. Sargent and J. Clark, distributing Reports,	2 00
"	Wm. E. Wilson, military roll,	3 00
"	J. E. Bomer, examining volunteers,	21 00
"	A. R. Gay, stationery for treasurer,	1 75
"	A. Kimball, stationery and rec. deed,	1 62
"	I. K. Jewett, stationery,	78
"	J. A. Newman, census of school children,	10 00
"	J. A. Newman, auditing accounts,	10 00
"	D. L. Willcomb, lock for P. Office,	75
"	George Haskell, professional service,	9 00
"	Daniel Cogswell, stationery,	2 47
"	A. Cogswell, labor on fence to B. Ground,	2 75
"	A. Cogswell, postage,	3 19
"	Chas. Giddings, rem'g stone from B. Ground,	2 50
"	John Sherburne, labor on B. Ground,	2 00
"	A. Hale, rent for Hearse House, (1861–2,)	8 00
"	Charles Rand, labor on New Road,	1 00
"	Jere'h Lord, trav. expenses, stationery, &c.,	11 05
"	D. C. Worcester, horse hire and teaming, (1861–2,)	10 25
"	D. Clarke, burying soldiers,	4 58
"	Aid to families of volunteers,	9768 06
		$10,455 75

RECAPITULATION.

Fire Department,	$344 60	
Printing and Stationery,	93 06	
Care of Town Clock and ringing bell,	57 51	
Fuel, oil, &c., for Town House,	29 78	
Attendance at Town House,	61 75	
Aid to families of volunteers,	9768 06	
Other expenses,	100 99	
		$10,455 75

Cr.	By amount due from Commonwealth, from Mar. 1, '62, to Mar. 1, 63,	9768 06	
	Balance,	687 69	
			$10,455 75

HIGHWAYS AND BRIDGES.

Allowed	Nathaniel Harris, teaming lumber,			$1 50
"	Josiah Lord, clearing snow,			45 46
"	Eben. Harris,	do	do	31 84
"	Wm. Wade,	do	do	141 57
"	David Foster,	do	do	1 87
"	Joseph Farley,	do	do	79 88
"	Jed. Chapman, labor on New Road,			2 00
"	W. H. Spofford,	do	do	2 00
"	E. Peabody,	do	do	26 25
"	F. Mitchell,	do	do	2 50
"	Wm. G. Brown, stone for drains,			21 00
"	F. Russell, labor & stock, G. Bridge,			6 64
"	D. L. Hodgkins, lumber,			35 89
"	S. Caldwell, lumber,			8 68
"	Thomas Brown,	labor on highway,		87 40
"	Wm. Chapman,	do	do	145 82
"	Josiah Lord,	do	do	40 00
"	Chas. Giddings,	do	do	30 51
"	Joseph Farley,	do	do	22 81
"	Wm. F. Wade,	do	do '61,	12 11
"	Ephraim Foster,	do	do	39 17
"	Jacob L. Potter,	do	do	10 63
"	Luther Chaplin,	do	do	8 25
"	Joseph Kinsman,	do	do	75 26
"	Wm. Wade,	do	do	2 49
"	L. C. Pickard,	do	do	17 51
"	Eben. Harris	do	do	16 99
"	Alfred Smith,	do	do	34 46
"	Daniel Conant,	do	do	13 19
"	Daniel Kimball,	do	do	87 88
"	Randall Andrews,	do	do	5 83
"	Wm. H. Kinsman,	do	do	51 99
"	Daniel Boynton,	do	do	14 30
"	John Brown,	do	do	17 07
"	Joseph Fellows,	do	do	1 75
"	Dan'l W. Appleton,	do	do	5 14
"	J. J. Philbrooks,	do	do	8 00
"	Moses Clark,	do	do	2 38
"	N. P. Smith,	do	do	1 87
"	L. Titcomb,	do	do	9 82
"	R. L. Weymoute jr.	do	do	50

Amount carried forward, $1170 21

	Amount brought forward,			$1170	21
Allowed	Wm. Lord jr.,	labor on highway,		102	94
"	A. B. Fellows,	do	do	6	26
"	David Russell,	do	do	17	12
"	J. Leighton,	do	do	4	75
"	Wm. Reedy,	do	do	2	00
"	W. J. Goodwin,	do	do	5	62
"	Thomas Staniford,	do	do	4	86
"	Stephen Jewett,	do	do	1	12
"	Joseph H. Lord,	do	do	7	00
"	George E. Lord,	do	do	3	87
"	John W. Gould,	do	do	1	50
"	Levi Lord,	do	do		50
"	Patrick Reedy,	do	do	2	00
"	John Roberts,	do	do	8	63
"	Benjamin Kimball,	do	do	30	00
"	Ira Worcester,	do	do	4	50
"	John Day	do	do	1	56
					$1374 44

THE APPORTIONMENT

Of money to each of the Highway Districts was as follows, viz:

District No. 1,	$165 00	Daniel Kimball,	Surveyor.
No. 2,	80 00	David Russell,	"
No. 3,	155 00	Oliver Underhill,	"
No. 4,	125 00	Wm. Chapman,	"
No. 5,	100 00	Benj. Kimball,	"
No. 6,	30 00	Wm. H. Kinsman,	"
No. 7,	27 00	Asa Kinsman,	"
No. 8,	40 00	Thomas Brown,	"
No. 9,	24 00	John Brown,	"
No. 10,	131 32	Wm. Lord jr.,	"
No. 11,	26 00	Daniel Conant,	"
No. 12,	36 00	Eph. Foster,	"
No. 13,	17 00	Jacob S. Potter,	"
No. 14,	34 00	Daniel Boynton,	"
No. 15,	30 00	John Low,	"
	$1020 32		

POOR.

Allowed	Eastern Railroad, fare to poor travellers,			$1 80
"	A. M. Tozer, aid	do	do	14 17
	Amount carried forward,			$15 97

	Amount brought forward,	$15	97
Allowed	S. Danvers, b'rd of M. A. Graves, (1861–2,)	188	79
"	City of Lynn, P. S. to Susan Porter,	40	50
"	Aaron Goodhue, board of E. Lefavor,	104	00
"	City of Newb'yp't, sup'es to paupers, ('60–61,)	188	87
"	City of Newb'yp't, do do (1861,)	6	75
"	Amos Coffin, Fuel,	37	50
"	City of Salem, support of Mrs. Durgin,	34	88
"	Town of Haverhill, support of Mrs. Foster,	27	41
"	Mary W. Mahon, aid to B. Gaines,	12	00
"	State Reform School, Westboro,	11	36
"	Daniel Boynton, rent for E. Clarke,	12	00
"	Luther Lord, do Mrs. Jewett, ('61–2,)	22	00
"	Joanna M. Dole, do J. Bogart,	8	56
"	Oliver Appleton, do S. Goodwin,	10	00
"	Mary Dole, do Mrs. Dudley,	27	48
"	M. S. Russell, do Mrs. E. Harris,	16	00
"	P. Riley, do Mrs. J. Hovey,	10	00
"	Manning Dodge, do S. Jewett and J. Rust,	22	00
"	D. L. Hodgkins, do Mrs. Knox,	12	00
"	Asa Lord, do S. Poor,	12	00
"	Levi Lord, do Mrs. J. W. Ross,	12	00
"	Stephen Coburn, do Mrs. Levi Hovey,	12	00
"	Wm. G. Brown, do Mrs. Buzzell,	10	00
"	Leverett Brown, partial supplies,	2	00
"	F. Willcomb, do	102	56
"	D. Cogswell, do	4	00
"	S. H. Green, do	1	75
"	Union Store, do	2	50
"	E. Cogswell & Son, do	3	50
"	Asa Lord, do	28	20
"	I. K. Jewett, do	5	42
"	J. K. Chapman, board of A. Wallis,	16	80
"	Wm. G. Brown, coal,	73	27
"	Wm. G. Brown, wood,	140	00
"	R. T. Dodge, coal,	64	45
"	G. W. Ellis, shoes for M. Wyatt,	1	00
"	G. W. Davis, use of hack to Farm,		75
"	Wm. F. Conant, wood,	26	57
"	Samuel Foster, wood,	6	50
"	Gilbert Conant, wood,	14	62
"	Jedediah Chapman, hauling wood,	24	64
"	N. Goodhue, measuring and piling wood,	5	64
	Amount carried forward,	$1378	24

	Amount brought forward,	$1378 24
Allowed	I. T. Harris, care of Mrs. I. Pickard,	4 50
"	Lydia Annable, care of D. Jewett,	14 00
"	D. Clarke, funeral expenses of W. Proudlove,	11 00
"	D. Clarke do of T. Brown,	10 00
"	J. Flitner, M. S. & attend. S. Poor & Jewett,	14 00
"	J. E. Bomer, do do Mrs. Dudley,	3 50
"	Mrs. John Smith, aid to Mrs. Poor,	12 00
"	A. Cogswell, aid to P. Cotter, $9 ; Bogart, $2 ;	11 00
"	A. Cogswell, aid to poor travellers,	2 69
"	D. Cogswell, school books,	2 22
"	W. K. Bell, do	2 46
"	Asa Lord do	7 16
"	D. C. Worcester, team,	5 25
		$1478 02

RECAPITULATION.

Rents,	$186 04	
Fuel,	355 69	
Supplies in other towns,	646 45	
Partial supplies,	259 82	
Aid to poor travellers,	18 66	
State Reform School, (Westboro,)	11 36	
		$1478 02

Cr.	Received of	Town of	Hamilton,	$104 00
	do	do	Attleboro,	8 00
	do	do	Danvers,	78 87
	Amount due from		do	77 90
	do	do	Commonwealth,	5 00
	do	do	Andover,	24 70
	do	do	Wenham,	15 52
	28 cords wood on hand,			196 00
	Balance against the poor,			968 93
				$1478 02

FEES AND SALARIES.

Allowed	Selectmen, Assessors and Overseers,	$200 00
"	Jeremiah Lord, Treasurer and Collector,	150 00
"	Alfred Kimball, Clerk, salary,	25 00
"	" " rec. births, marriages & deaths,	24 00
	Amount carried forward,	$399 00

	Amount brought forward,	$399 00
"	John Q. Peabody, School Committee,	30 00
"	Geo. R. Lord, do do	30 00
"	Jos. E. Bomer, do do	30 00
"	Daniel Haskell, notifying Town Meetings,	3 00
"	C. W. Chapman, do do	3 50
"	" " police service,	4 00
"	Harrison Smith, not'ng T. Meeting & officers,	22 75
"	J. Kimball, 3d, police services, &c.,	4 50
"	George Sherburne, return of deaths,	1 50
"	D. F. Dow, do do	1 20
"	D. Clarke, do do	2 30
"	W. T. Averill, do do	80
		$532 55

LIQUOR AGENCY.

Dr.	Stock on hand, and cash in agent's hands, March 1, 1862,	$338 99	
	Liquor purchased,	1728 11	
	Paid agent's salary,	147 00	
	Paid for rent,	16 00	
	Freight, express and fuel,	44 62	
	Paid United States License,	20 00	
	Balance gained in trade,	184 11	
			$2478 83
Cr.	By amount of sales,	$1968 90	
	Stock on hand, March 1, 1863,	466 36	
	Cash in agent's hands,	25 25	
	Liquor for Farm and Engines,	18 32	
			$2478 83

EXPENSES OF FARM.

Allowed Robert Jordan, clothing for 1861,			10 44
"	" " do	1862,	16 37
"	S. N. Baker, do	1861,	4 85
"	F. Willcomb, do		33 00
"	" " groceries,		204 29
"	Leverett Brown, do		23 57
"	Joseph Butnam, do		6 00
"	Daniel Cogswell, do		8 44
	Amount carried forward,		$206 96

	Amount brought forward,	$306	96
Allowed	Union Store, groceries,		80
"	Stephen Coburn, do	10	77
"	Asa Lord, do and tools,	166	04
"	E. Cogswell & Son, do do	35	15
"	I. K. Jewett, do do	19	58
"	J. P. Jewett, shoes,	1	37
"	G. W. Ellis, do	8	87
"	J. A. Johnson, do	11	26
"	John Marshall, Superintendent, 1 1-2 years,	450	00
"	T. J. Haines, labor on Farm,	20	00
"	Emeline Chapman, do do	13	50
"	John W. Rutheford, do do	2	92
"	William Lord, do do	11	50
"	J. Wormwood, do do	25	69
"	John W. Lord, do do	25	50
"	James P. Jewett, do do	72	00
"	Hepsibeth Pingree, do do	42	50
"	Horace Farnham, do do	25	00
"	Robert Stone, do do	1	25
"	Philip Kimball, do do	55	00
"	Samuel Pickard, do do	8	25
"	James Williams, do do	15	00
"	John Lummus jr., do do	39	00
"	Joel Tibbets, do do	6	00
"	E. W. Jewett, do do	16	25
"	John Abbott, do do	54	00
"	F. Bodwell, do do	20	50
"	S. M. Rogers, do do	15	00
"	Perley Coombs, do do	27	50
"	Abraham Lummus, wood,	3	75
"	R. T. Dodge, coal,	88	76
"	Isaac Flitner, physician,	30	00
"	E. Fellows, difference in horses,	100	00
"	E. E. Lummus, mowing machine,	70	00
"	Newman & Ordway, tin ware,	20	23
"	William F. Treadwell, seed corn,	1	87
"	Foster Russell, labor on barn,	46	87
"	" " labor and stock,	24	20
"	D. L. Hodgkins, lumber,	17	70
"	A. Titcomb, curing ham,	1	90
"	John Hodgkins, repairs,	10	93
"	W. & B. H. Smith, smith work,	15	49
	Amount carried forward,	$1938	86

	Amount brought forward,	$1938 86
Allowed	C. W. Chapman, smith work,	11 16
"	M. Poor, do	7 62
"	M. Brown, meal,	29 90
"	John Shatswell, making cider,	5 62
"	Daniel L. Willcomb, crockery,	1 08
"	J. H. Dunnels, pump boxes, &c.,	50
"	Sylvanus Caldwell, lumber,	5 06
"	J. S. Whipple, butchering,	2 50
"	J. D. Cross, pigs,	8 00
"	A. Cogswell, rye, calves and dog license,	12 00
"	" " cultivator,	5 50
"	J. Damon, corn and cow,	38 00
"	J. Worth, soap,	3 36
"	William G. Brown, use of horse,	6 00
"	G. Conant, plank and pickaxe,	3 16
"	N. C. Perkins, labor,	1 00
"	B. Newman, glass and labor,	1 21
"	S. H. Green, meat,	75 42
"	Ira Worcester, calf,	4 00
"	Charles Giddings, horse collar,	3 50
"	D. C. Worcester, team,	1 50
		$2164 95

RECAPITULATION.

Labor,	$796 36	
Stock,	140 00	
Groceries, tools and clothing,	778 46	
Fuel,	92 51	
Sundries,	63 72	
Paid J. Marshall, balance of 1861,	150 00	
Repairs on buildings, &c.,	143 90	
		$2164 95

RECEIVED FROM SALES FROM FARM.

For English Hay,	$511 91	
" Salt Hay and Thatch,	94 75	
" Cattle,	245 00	
" Pigs,	17 60	
" Calves,	42 00	
" Butter,	12 60	
" Hides and Tallow,	14 62	
" Chickens,	5 67	
" Eggs,	3 76	
" Apples,	7 22	
" Potatoes,	20 57	
" Barley,	50 17	
" Cucumbers, &c.,	2 40	
	$1028 27	
Deduct decrease of personal property,	217 77	
		$810 50
Net cost of Poor at the Farm,		$1354 45

INVENTORY OF PROPERTY AT THE FARM.

STOCK, &c.

	1862.		1863.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen,	10	$600 00	6	$400 00		$200 00
Cows,	13	455 00	12	420 00		35 00
Bull,	1	20 00	1	25 00	5 00	
Heifers,	3	63 00	7	147 00	84 00	
Yearlings,	7	84 00	0			84 00
Horses,	2	90 00	2	170 00	80 00	
Colts,	0		1	50 00	50 00	
Shoats,	7	84 00	6	72 00		12 00
Pigs,	0		11	33 00	33 00	
Fowls,	32	10 57	22	11 00	43	
Horse Wagon,	1	45 00	1	45 00		
Sleigh,	1	15 00	1	20 00	5 00	
Ox Wagons,	2	160 00	2	170 00	10 00	
Carts,	2	100 00	2	100 00		
Sled,	1	15 00	1	15 00		
Ploughs,	6	65 00	6	65 00		
Harrow,	1	7 00	1	7 00		
Wood, cords,	20	120 00	14	98 00	22 00	
Winnow Mill,	1	8 00	1	8 00		
Coal, tons,	3½	24 50	3½	28 00	3 50	
Groceries,		30 00		50 00	20 00	
Stoves,	6	60 00	6	60 00		
Furniture, Bedding, &c.,		231 00		231 00		
Tools, &c.,		150 00		150 00		
Mowing Machine,	0		1	70 00	70 00	
Cultivator,	0		1	5 50	5 50	
		2,437 07		2,450 50	366 43	353 00
		1,816 10		1,584 90	113 70	344 90
		4,253 17		4,035 40	480 13	697 90
		4,035 40				480 13
		$217 77				$217 77

INVENTORY OF PROPERTY AT THE FARM.

PRODUCE, &c.

	1862.		1863.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Corn, bushels,	125	$125 00	75	$75 00		$50 00
Barley, "	38	38 00	12	12 00		26 00
Beans, "	4	8 00	4	12 00	4 00	
Potatoes, "	250	125 00	250	125 00		
Roots, "	30	15 00	30	15 00		
Beef, barrels,	1	17 00	2	34 00	17 00	
Pork, "	6	132 00	5½	121 00		11 00
Cider, "	3	9 00	9	18 00	9 00	
Apples, "	2½	7 50	12	14 00	9 50	
Soap, "	3½	14 00	3	12 00		2 00
Ham, lbs.,	300	26 00	200	18 00		8 00
Lard, "	100	14 00	105	14 70	70	
Tallow, "	12	1 20	30	3 60	2 40	
D. Beef, "	40	4 80	0			4 80
Butter, "	40	11 20	35	10 50		70
English Hay, tons,	35	597 00	20	360 00		237 00
Salt Hay, "	18	180 00	27	202 50	22 50	
Black Grass, "	36	432 00	36	432 00		
Thatch, "	0		5	30 00	30 00	
Straw, "	3	30 00	2½	30 00		
Litter, "	0		1½	8 00	8 00	
Second Crop, "	1	14 00	1	15 00	1 00	
Yarn, lbs.,	4	4 50	0			4 50
Pickles, gallons,	6	2 40	6	2 50	10	
Squashes, lbs.,	300	6 00	300	6 00		
Dried Apples, lbs.,	0	2 50	20	1 60		90
Sheeting, yards,	0		10	3 50	3 50	
Oats, bushels,	0		15	9 00	9 00	
		$1,816 00		$1,584 90	$113 70	$344 90

EXPENSES AND INCOME FOR THE YEAR 1862.

EXPENSES.

Amount paid for current expenses,		$2643 42	
"	Fees and salaries,	532 55	
"	Highways and bridges,	1374 44	
"	Balance on Poor acc't,	968 93	
"	Farm balance,	1354 45	
"	Interest on Town Notes,	1279 69	
"	Abatements to Jer. Lord,	449 09	
"	Discount on Taxes,	470 52	
"	Interest on Bounty Notes,	107 25	
			$9180 34

INCOME.

Amount raised, exclusive of highway, school, County and State taxes,	$4500 00	
Highway tax,	1000 00	
Overlay and additions on taxes,	364 85	
Received from Town House,	61 76	
Rent of Hay Scales,	80 00	
" Turkey Shore Pasture,	4 75	
Dog licenses and fines,	141 10	
Profit of Liquor Agency,	184 11	
Balance, being expense above income,	2843 77	
		$9180 34

Jeremiah Lord, Treasurer and Collector.

DR.

Balance in his hands, March 1, 1862,	$1314 12	
Tax list, 1862, State tax,	2862 00	
" County tax,	1587 62	
" Town "	8268 25	
Tax, additions to Town tax,	17 92	
Received from Commonwealth, school fund,	125 66	
" Income from Town House,	61 76	
" Cash from Liquor Agent,	1948 90	
" Rent of Hay Scales,	80 00	
" Rent of Pasture at Turkey Shore,	4 75	
" of Town of Hamilton,	104 00	
" " Attleboro,	8 00	
" " Danvers,	78 87	
Amount carried forward,		$16,461 85

	Amount brought forward,		$16,461 85
Received for dog licenses and fines,	141 10		
" sales from Farm,	991 80		
" fm. Com'w'lth, aid fam. of vols.	2366 22		
" Money hired on Town Notes,	8150 00		
" " " Bounty notes,	13,220 00		
" Discount all'd by bounty on tax,	20 22		
			$41351 19

Cr.

By orders drawn by Selectmen,	$10,816 10	
" Abatement of taxes,	449 09	
" cash paid interest on Town Notes,	1279 69	
" " " Bounty Notes,	107 25	
" Discount on taxes paid,	470 52	
" cash paid state and county tax,	4449 62	
Am't paid for aid to families of vols.,	9768 06	
" " bounty to "	13,200 00	
Uncollected taxes for 1861–2,	358 05	
Cash on hand,	452 81	
		$41,351 19

Town of Ipswich in balance of all accounts.

Dr.

To notes payable,	$45,185 00	
Schools, undrawn balances,	865 96	
Interest due and not paid,	157 12	
		$46,208 08

Cr.

By balance in the hands of Jer. Lord,	810 86	
Liquors, cash, &c., in agent's hands,	491 61	
Am't due from State for aid to families,	11,028 66	
" " Town of Andover,	24 70	
" " " Danvers,	77 00	
" " " Wenham,	15 52	
" " I. H. Clapp,	3 00	
" " C. H. Chapman, for drills,	10 00	
" " Jos. Batchelder, for E. hay,	23 34	
" " J. Lord, $2; E. Clark, $14;	16 00	
" " State on pauper account,	5 00	
Town Farm,	16,000 00	
Amount carried forward,		$28,505 69

Amount brought forward,		$28,505 69
Town House,	2,000 00	
Three safes,	350 00	
Furniture and scales,	100 00	
Woodland at Linebrook,	200 00	
" Common Fields,	65 00	
Thatch Bank at Great Flats,	250 00	
" Cross's "	25 00	
Land on Turkey Shore,	150 00	
Wood House and wood,	250 00	
Powder House and Gravel Pit,	150 00	
Gravel Pit in Scott's Lane,	150 00	
" by Grammar School House,	100 00	
" Hayfield Bridge,	25 00	
" J. B. Brown's,	150 00	
" Candlewood,	50 00	
" S. Goodwin's,	125 00	
Hay Scales,	800 00	
Town Pounds,	100 00	
Engines, Apparatus and Houses,	2100 00	
Personal property at the Farm,	4035 40	
Balance against the Town,	7526 99	
		$46,208 08

REMARKS.

The average number of paupers on the Farm during the past year was sixteen. The balance against the Farm, $1,354.45, and the interest on its value, $840.00, making the average cost of support $2.64 per week. The whole number of transient persons stopping at the Almshouse during the year was 37.

State aid, at the present time, is paid as follows, viz :—

To 39 families who receive, each, $1, per week,		$2028 00
36 " " " " $2 " "		3744 00
39 " " " " $12 per month,		5616 00
114 families.	Total,	$11,388 00
Amount of bounty paid to 39 men, $200 00 each,		$7800 00
" " " " " 36 " $150 00 "		5400 00
		$13,200 00

AARON COGSWELL,
FREDERIC WILLCOMB,
JOSEPH COGSWELL,
} Selectmen of Ipswich.

Ipswich, March 2, 1863.

THE

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES, &c.,

OF THE

TOWN OF IPSWICH,

FOR THE YEAR ENDING MARCH 1, 1864.

SALEM:
Printed by Charles W. Swasey, 27 Washington Street.
1864.

REPORT.

CURRENT EXPENSES.

Fire Department.

Paid Samuel H. Baker for oiling Engine Hose...	$5 50
Russell, Archer & Glazier, repairs on Engine House.....	60 25
Thomas Wildes, for ditto.....	1 75
D. L. Hodgkins for lumber for ditto.....	16 12
James Boyd & Sons for repairs on Engine Hose.....	6 00
John Pingree for repairs on Engine House..	1 00
F. Willcomb for services as clerk of Fire-.. wards for 1862.....	5 00
Aaron P. Ross for repairs of Engine Hose.	2 10
D. L. Willcomb for repairs of Hose and express.....	5 25
Asa Lord for land rent for Engine House...	6 00
F. Mitchell for ditto.....	6 00
David H. Poor, watching fire one night.....	1 50
Silas Poor for ditto.....	1 50
George C. Lord for ditto.....	1 50
Engine men No. 1.....	80 00
" " " 2.....	90 00
" " " 3.....	80 00
John H. Blake cleaning and oiling Hose...	6 75
Thomas B. Chapman for ditto.....	4 00
E. A. G. Roulestone for Badges for Engineers	6 00
Fenton Watson, packing Engine and repairs on Hose,.....	14 50
Asa Lord for fluid, oil &c. for Engines.....	5 68
D. C. Worcester for hauling Engines to fires, 1862-1863,.....	7 00
Edward Lord for hauling stone and gravel for Engine House.....	3 00
	$ 416 40

Clock and Bell.

Paid William T. Averill for ringing bell	20 00	
John H. Blake, for care and repairs of town clock	23 00	
D. M. Tyler for ditto	3 50	
D. L. Willcomb for ditto,	2 00	
		$48 50

Printing and Stationery.

F. Willcomb for stationery,	3 57	
T. Groom and Co. for ditto	7 85	
Aaron Cogswell for Journal	4 25	
William Schouler for Volunteer Record Book	9 66	
Whipple & Smith for Highway Records	3 00	
Rufus Kimball, printing Town and School Reports	47 00	
Charles W. Swasey, printing tax bills	9 25	
J. E. Farwell, printing recruiting posters	2 50	
Alfred Kimball for stationery, stamps &	1 27	
		$88 35

Repairs on Town House.

Sylvanus Caldwell for shingles	163 29	
Russell, Archer & Glazier for labor	69 73	
I. K. Jewett for nails &c	15 98	
D. L. Willcomb for windows	16 14	
		$265 14

Fuel and Oil.

Union Store, Div. 631 for oil for Town House	23 76	
Mark Newman for lamp wicks	70	
A. D. Waitt for wood	10 62	
Isaiah Rogers for sawing and splitting wood.	6 82	
		$41 90

Miscellaneous.

John H. Varrell for postage	1 90
John Warner for advertising Town Farm	13 50
Jerh. Lord for extra services as Treas. and Collector, 1862	25 00
Harrison Smith for taking census of school children and enrolled militia.	12 00
Harrison Smith for police services	5 75
Benjamin Newman for painting guide boards.	5 40
E. P. Robinson for copying military Records.	10 00
George C. Fitz for express	4 97
George Hodgdon for one sheep killed by dog.	8 00

Paid George Willett for distributing Town Reports 1862		1 50	
E. Coggswell and son for shovel for Burrying Ground		1 25	
Daniel Clark for small pox flag		50	
F. Willcomb for nails and glass		3 36	
D. C. Worcester for horse hire for County Commissioners		2 50	
D. L. Hodgkins for lumber for "Lockup"		26 10	
Israel K. Jewett for materials for "		10 80	
Jeremiah Lord for travelling expenses, stamps, &c		17 62	
Stephen Baker for labor and materials for Lockup		51 33	
Stephen Baker for attendance on Selectmen,		14 00	
Stephen Baker for attendance on Auditors, Engineers, and Committees,		32 50	
			$247 98

Volunteer Account.

Paid for aid to families of Volunteers	12,092 35		
for Recruiting expenses,	467 80		
		12,560 15	
Cr. by Amt. due from Commonwealth	12,062 35		
By Recruiting Premium due from U. States (in part)	467 80		
		12,530 15	
			30 00
Total Current expenses			$1,138 27

FEES AND SALARIES.

Paid Aaron Gogswell and F. Willcomb for Auditing accounts, 1862,	$24 00
Levi Lord for services as Auditor, 1861,	8 00
George R. Lord, " " "	8 00
George R. Lord for services as School Committee,	30 00
Joseph E. Bomer, for ditto	30 00
John Q. Peabody, for ditto	30 00
Daniel Haskell, Jr., for serving warrants	6 00
Harrison Smith, "	3 00
Charles W. Chapman, "	3 00
Robert Stone, for serving warrants and notifying town officers	15 75

Paid William T. Averill, for making returns of deaths	1 30	
Jonathan Foster, for ditto	50	
David F. Dow, for ditto,	1 20	
Daniel Clark, for ditto,	2 30	
John D. Cross, for ditto,	40	
Alfred Kimball, for salary as Town Clerk, and fees	48 50	
Jeremiah Lord, for salary as treasurer and Collector	200 00	
Overseers of the Poor, salary,	50 00	
Selectmen and Assessors, salary	150 00	
		$611 95

LIQUOR AGENCY.

Dr.

Stock on hand, March 1st, 1863	$466 36	
Cash in Agent's hands, March 1st, 1863	25 25	
Liquor purchased,	2303 35	
Freight, express and fuel	55 45	
Agent's salary	156 00	
Rent	16 00	
United States License	14 66	
Due E. F. Porter for liquors,	173 62	
Due Agent for one month's salary,	12 00	
	$3,222 69	
Deduct bill paid E. F. Porter, due last year	$116 59	
" Two months salary due Agent last year	24 00—	140 59
Total expense of Liquor Agency the past year	3082 10	
Balance gained in trade	78 71	
		$3,160 81

Cr.

By Amount of sales,	$2732 73	
Stock on hand March 1st, 1864	375 30	
Cash in Agent's hands, March 1st, 1864.	30 91	
Liquor for town farm,	21 87	
		$3,160 81

HIGHWAYS AND BRIDGES.

Repairs on Highways.

Paid Wm. Lord, Surveyor, for labor and cash paid		6 24	
Wm. Chapman, " " " "		59 27	
Asa Kinsman, " " " "		27 00	
David Russell, " " " "		21 31	
Daniel Boynton, " " " "		19 70	
Thomas Brown, " " " "		49 52	
Daniel Kimball, " " " "		77 12	
Oliver Underhill, " for 1862 and 1863 . .		210 35	
Daniel Conant, " " " . .		40 04	
Ephraim Foster, " " " . .		47 42	
Benj. Kimball, " " " . .		49 50	
Jacob S. Potter, " " " . .		17 13	
John Low, " " " . .		31 24	
Wm. H. Kinsman, " " " . .		27 64	
John W. Gould, " " " . .		99 50	
Josiah Lord, " " " . .		130 93	
Wm. H. Graves, " " " . .		81 32	
David Andrews, " " " . .		3 87	
Alexander McDole, for labor on Highways . .		8 75	
Isaiah Rogers, " " . .		3 75	
Calvin Batchelder, " " . .		2 88	
Samuel Blake, " " . .		4 75	
John Roberts, " " . .		5 00	
Ira Worcester, " " . .		18 50	
James Scott, " " . .		2 25	
			$1,044 98

Clearing Snow.

Paid William Lord, Jr., ...	17 20	
N. P. Smith	1 25	
Benjamin Kimball, ...	20 00	
Joseph Fellows	1 70	
William H. Kinsman, ...	8 00	
John Brown	2 99	
		$ 51 14

Bridges, Drains and Railings.

Paid Josiah Lord, for repairing Brook street	68 68
Robert Stone, for repairs on Manning Mills Bridge	17 82
Randall Andrews, for repairs on Gidding's Creek Bridge, ...	28 87
L. Murray, labor on Gidding's Creek Bridge	6 00
John Pingree, " " " "	7 00
Thos. Wildes, " " " "	4 00
Dan'l Fish, " " " "	61 87
S. Caldwell, lumber for bridges and drains, .	63 47
D. L. Hodgkins, " " " . .	15 62
Josiah Lord, for repairing drains, ...	11 87

Paid Robert Stone, for repairing railing.....	7 75		
F. Willcomb, for nails,.....	1 08		
Samuel Richards, for repairing railing,.....	50		
Ira Worcester, for paving gutter.....	4 00		
			$252 66
Widening Streets.			
Paid James Griffin, for building wall.....	57 00		
Nathaniel A. Millett, for stone for wall,....	23 00		
Geo. Hodgdon, for stone and teaming for wall	70 00		
George E. Lord, for teaming stone for wall..	16 00		
George V. Millett, for labor on wall.....	62		
Ira Worcester, for hauling gravel for wall...	12 00		
Joseph Hovey, " " " ...	3 12		
J. C. Safford, " " " ...	1 25		
Isaiah A. Rogers, " " " ...	1 50		
Chas. W. Chapman, iron railing posts for wall	21 25		
Francis Hovey, for building fence for wall,..	11 00		
F. Willcomb, for nails for wall.....	3 00		
			$219 74
Geo. W. Warner, widening street near South Church.....			260 00
Miscellaneous.			
Paid Robert Stone, for repairs on guide boards,..	6 25		
W. & B. H. Smith, for iron work,.....	5 12		
			$11 37
Total expenses of Highways,.....			$1,839 89

POOR.

Rents.

Paid Patrick Riley, house rent for		Mrs. John Hovey	$4 00	
Joseph T. Dodge	"	Mrs. Cotter.....	15 00	
Oliver Appleton,	"	Mrs. Goodwin,..	10 00	
Martha S. Russell,	"	Mrs. E. Harris..	16 00	
Mary Dole,	"	Mrs. Dudley,...	24 00	
Manning Dodge,	"	Samuel Jewett..	7 00	
Manning Dodge,	"	Mrs. Rust,.....	10 00	
Samuel Caldwell,	"	Mrs. Buzzell,...	12 50	
D. L. Hodgkins,	"	Mrs. Knox.....	12 00	
Daniel Boynton,	"	Edward Clark,..	10 50	
Stephen Coburn,	"	Mrs. Levi Hovey	12 00	
Asa Lord,	"	Silas Poor.....	12 00	
				$145 00

Fuel.

Paid Richard Russell, for wood,	$72 50	
Joseph Perley, "	22 31	
Jeremiah Lord, "	33 25	
John Jewett, "	3 00	
George Perley, "	12 00	
Gilbert Conant, "	45 00	
Asa Lord, "	74 75	
R. T. Dodge, for coal	117 72	
Nathaniel Goodhue for measuring and piling wood	8 40	
Jedediah Chapman, for hauling wood	31 25	
Joseph H. Lord, for wood,	10 50	
William G. Brown, for Coal	8 65	
		$433 39

Supplies in other Towns.

Paid Town of Gloucester, for supplies for Mrs. Lakeman	$55 83	
City of Newburyport for supplies,	287 53	
City of Lynn, for supplies for Mrs. Porter	56 75	
City of Salem, for supplies for Mrs. Durgin	46 50	
Town of South Danvers, for board of E. Graves	149 50	
Town of Georgetown for supplies for Mrs. Danforth	8 00	
Town of Groveland, for supplies for Eben Danforth	30 00	
		$634 11

Partial Supplies.

Paid F. Willcomb	$127 39	
Union Store, Div. 631	14 45	
E. Cogswell & Son,	5 00	
Asa Lord,	17 12	
		$163 96

Medical and other Attendance.

Paid J. E. Bomer, medical services for Aaron Wallis	$3 25	
" " Mrs. S. Jewett	14 50	
" " J. Stratton	9 00	
Isaac Flitner, " Mrs. M'Gregor	12 50	
" " Silas Poor	10 00	
Susan West, care of Mrs. M'Gregor	6 00	
Ann Shanks, " "	6 00	
Mrs. C. Clark, " Mrs. S. Jewett	26 00	
		$87 25

Board.

Paid John K. Chapman,	board of	Aaron Wallis..	$31 25	
Mrs. J. Smith,	"	Mrs. D. H. Poor	20 00	
County of Essex,	"	Jacob Stratton.	2 14	
State R. School, Wto.	"	N. A. Jewett..	26 00	
				$79 39

Funeral Expenses.

Paid D. Clark,	funeral of	Mrs. S. Jewett.....	$12 00	
"	"	child of Mrs. Cotter..	4 50	
"	"	child of D. Tucker....	7 10	
"	"	wife of D. Tucker....	12 75	
"	"	child of John Hubbard	11 80	
David F. Dow	"	child of D. Tucker....	5 00	
				$53 15

Miscellaneous.

Paid Aaron Cogswell, for copy of will of Isaac Lord	$1 50	
George W. Davis, for coach hire to farm.....	5 50	
W. K. Bell, for school books,.....	1 04	
Mrs. A. M. Tozer, for aid to poor travellers.	13 00	
Eastern R. R., for tickets, " ..	1 60	—$ 22 64
		$1,624 83

Cr.

By amount received from	town of	Wenham....	$15 52
"	"	Danvers	77 00
"	"	Andover	24 70
"	"	Wenham, ...	9 75
"	"	Westford, ...	17 75
"	"	Rockport....	8 50
"	"	Andover	9 00
"	"	Danvers	84 50
"	City of	Boston.....	14 65
"	"	Salem	50
"	Commonwealth.....		7 50
Wood on hand, 28 cords.....			196 00
Balance, being the cost of maintaining Poor			1159 46
			$1,624 83

EXPENSE OF FARM.

Labor.

Paid Perley Coombs	1 75	
S. M. Rogers,	1 25	
John S. Whipple,	50	
Cole,	24 50	
Joseph A. Brown	19 50	
John Marshall	7 00	
B. D. Chapman,	70 00	
Isaac Lord,	6 25	
Samuel Beckford,	75 00	
R. E. Howe	37 50	
J. H. Wagoner	100 00	
John W. Russell	29 00	
George W. Howe	94 80	
Nathan Jewett	11 00	
B. D. Appleton, salary as Superintendent	300 00	
John D. Cross, cash paid for labor	2 00	
Bills paid by B. D. Appleton, Sup't, for labor,	120 30	$900 35

Stock.

Paid John D. Cross, for one yoke of oxen	100 00	
Eben Harris, for one yoke of oxen	130 00	
Eben Harris, for eight yearlings	102 00	
Joseph H. Lord, for difference between cows.	12 00	$344 00

Fuel.

Paid County of Essex for coal	28 38	
Richard T. Dodge, for coal	139 27	
George Perley, for pine wood	10 00	$177 65

Repairs.

Paid Robert Stone, for repairs on barn doors,	5 25	
D. L. Hodgkins, lumber for barn door	3 08	
Sylvanus Caldwell, for lumber	6 97	
Eben Kimball, for repairs	16 75	
Foster Russell, for repairs	3 23	$35 28

Groceries, &c.

Paid F. Willcomb, for groceries	253 64	
Union Store, Div. 631, for groceries,	117 08	
Manasseh Brown, "	57 55	
Stephen Coburn, "	33 75	
Israel K. Jewett, "	30 17	
E. Cogswell & Son, "	72 78	
Asa Lord, "	124 69	
J. Butman, for coffee,	12 90	
D. L. Willcomb, for crockery	1 90	
Holden, Bullard & Co., for bbl. beef	12 50	
William White, for bread	1 82	
Samuel N. Baker, for clothing	14 51	
Manning Dodge, for provisions	99	
Bills paid by B. D. Appleton, Sup't, for groceries, meat and meal	69 45	$803 73

Miscellaneous.

Paid D. M. Tyler, for repairing clock	75	
Aaron P. Ross, for repairs on harness,	1 80	
Aaron Cogswell, for plan of Town farm	5 00	
James P. Jewett, for repairing shoes,	75	
Joseph E. Bomer, for medical services	20 00	
Randall Andrews, for grass seeds, &c	8 00	
Mark Newman, for tin and wooden ware	13 73	
John Hodgkins, for repairs of tools,	3 42	
Albert Titcomb, for curing hams	3 50	
Daniel Clark, for coffin, &c., for Mrs. Tucker	10 00	
W. & B. H. Smith, for blacksmith work	28 63	
Charles W. Chapman, " "	2 02	
M. Newman, for stove and repairs,	55 69	
J. F. Clothey, for dry goods,	3 25	
Eben Harris, for oats, pig, &c	16 40	
D. C. Worcester, for horse hire to farm,	1 00	
Wm. G. Brown, for horse hire for J. D. Cross	1 00	
Sundry bills paid by B. D. Appleton, Sup't,	104 43	—279 37
Total		$ 2,540 38

By sales from farm:	*Cr.*	
English hay,	746 16	
Salt hay and thatch,	278 36	
Straw,	37 92	
Second crop and grass	74 41	
Pasture and board,	19 25	
Oxen and cows	440 46	
Pigs,	45 25	
Calves,	78 80	
Difference between cows	5 00	
Butter	93 95	
Pork	41 00	
Poultry,	6 87	
Eggs,	11 83	
Barley,	42 87	
Apples and cider,	53 99	
Hides and tallow	19 18	
Cabbage and Turnips	1 90	
Milk	90	
Old stove,	6 00	
House Rent,	12 00	
Increase of Personal Property,	42 98	
		2,059 08
Net cost of poor at the Farm		$481 30

The average number of Paupers on the Farm during the past year was sixteen. The average cost of support, by the usual mode of computing the same, is $1 59 each per week.

INVENTORY OF PERSONAL PROPERTY AT FARM.

Stock, &c.

	1863.		1864.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Oxen	6	$400 00	6	$450 00	$50 00	
Cows,	12	420 00	13	455 00	35 00	
Bull,	1	25 00	1	25 00		
Heifers and Steers.	7	147 00	8	168 00	21 00	
Yearlings,						
Horses,	2	170 00	2	150 00		$20 00
Colts,	1	50 00	1	60 00	10 00	
Shoats,	6	72 00	5	60 00		12 00
Pigs,	11	33 00				33 00
Fowls,	22	11 00	32	16 00	5 00	
Horse Wagon,	1	45 00	1	35 00		10 00
Sleigh,	1	20 00	1	20 00		
Ox Wagons,	2	170 00	2	170 00		
Carts,	2	100 00	2	100 00		
Sled,	1	15 00	1	15 00		
Plows,	6	65 00	6	65 00		
Harrow,	1	7 00	1	7 00		
Wood, Cords,	14	98 00	20	140 00	42 00	
Winnow Mill,	1	8 00	1	8 00		
Coal, Tons,	3¼	28 00	1½	21 00		7 00
Groceries,		50 00		76 32	26 32	
Stoves,	6	60 00	6	80 00	20 00	
Furniture, Bedding, &c.		231 00		231 00		
Tools,		150 00		150 00		
Mowing machine		70 00		70 00		
Cultivator,		5 50		5 00		50
		2,450 50		2,577 82	209 32	82 50
		1,584 90		1,501 06	221 16	305 00
		$4,035 40		4,078 38	430 48	$387 50
				4,035 40	387 50	
				$42 98	$42 98	

INVENTORY OF PERSONAL PROPERTY AT FARM.

Produce, &c.

	1863.		1864.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Corn, bushels,	75	$75 00	80	$80 00	$5 00	
Barley, "	12	12 00	26	26 00	14 00	
Beans, "	4	12 00	12	36 00	24 00	
Potatoes, "	250	125 00	180	90 00		$35 00
Roots, "	30	15 00	45	22 50	7 50	
Beef, barrels,	2	34 00	3	51 00	17 00	
Pork, "	5½	121 00	4	88 00		33 00
Cider, "	9	18 00	4	16 00		2 00
Apples, "	12	14 00	5	20 00	6 00	
Soap, "	3	12 00	1¾	10 00		2 00
Ham, pounds,	200	18 00	260	36 40	18 40	
Lard "	105	14 70	102	16 32	1 62	
Tallow, "	30	3 60	60	8 20	4 60	
Dried Beef,			50	6 00	6 00	
Butter, "	35	10 50	60	21 00	10 50	
English Hay, tons	20	360 00	17	340 00		20 00
Salt Hay, "	27	202 50	12	144 00		58 50
Black Grass "	36	432 00	25	300 00		132 00
Thatch, "	5	30 00	4	25 00		5 00
Straw, "	2½	30 00	4	32 00	2 00	
Litter, "	1½	8 00	5	30 00	22 00	
Second Crop, "	1	15 00	6	90 00	75 00	
Pickles, gallons,	6	2 50				2 50
Squashes, pounds,	300	6 00				6 00
Dried Apples, "	20	1 60	33	2 64	1 04	
Cloth,		3 50		10 00	6 50	
Oats, bushels,	15	9 00				9 00
		$1,584 90		$1,501 06	$221 16	$305 00

EXPENSES AND INCOME FOR THE YEAR 1863.

Expenses.

Amount paid for current expenses	1,138 27
" " Fees and salaries	611 95
" " Highways and bridges,	1,839 89
" Balance on Poor Account	1,159 46
" Balance against the Farm,	481 30
" Interest on Town Notes	2,440 01
" Abatements	543 85
" Discount on taxes paid,	630 68
" State aid paid and not charged to State	30 00
	$8,875 41

Income.

Amount raised for current expenses	6,000 00
Highway tax	1,000 00
Overlay and addition on taxes	514 80
Received Income of Town House	125 50
Received rent of Hay Scales	80 00
Rent of Turkey Shore pasture,	5 00
Dog licenses,	53 50
Profit of Liquor Agency	78 71
Balance, being expense beyond income	1,017 90
	$8,875 41

JEREMIAH LORD, TREASURER AND COLLECTOR.

Dr.

To balance in his hands March 1, 1863,		810 86
Tax list 1863.	State tax	3,816 00
	County tax	1,587 62
	Town tax	8,877 64
	Highway tax	1,032 66
Addition to taxes		4 50
Received from Commonwealth School Fund,		123 00
Income from Town House		125 50
Cash received from Liquor Agent,		2,732 73
Rent of Hay Scales		80 00
Rent of Turkey Shore Pasture,		5 00
Dog Licenses,		53 50
Sales from Farm,		1,684 42
Received from Commonwealth, reimbursement of bounties		2,064 36
" " "	Sate aid,	9,171 59
Money hired on Town Notes		8,520 00
Received from Town of Wenham		15 52
Received from Town of Danvers,		77 00
Received from Town of Andover		24 70
Discount on County tax		18 84
		$40,825 44

Cr.

By orders drawn by Selectmen	13,391 11
Abatement of taxes,	543 85
Discount on taxes paid,	630 68
Cash paid principal on Town Notes	1,955 00
Cash paid interest on Town Notes	2,440 01
Cash paid State tax	3,816 00
Cash paid County tax	1,587 62
Cash paid for aid to families of volunteers	12,092 35
Uncollected taxes,	368 24
Cash on hand	4,000 58
	$40,825 44

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

Dr.

To Notes payable,	51,750 00
Schools, undrawn balances	463 80
Interest due, and not paid	336 84
	$52,550 64

Cr.

By balance in the hands of Jeremiah Lord	4,000 58
Liquors, Cash, &c., in Agent's hands,	406 21
Amount due from Commonwealth for aid to families of Vols.	13,864 35
" " " on pauper account,	7 50
" " Town of Wenham on pauper account	9 75
" " " Westford " "	17 75
" " " Rockport " "	8 50
" " " Andover " "	9 00
" " " Danvers " "	84 50
" " City of Boston " "	14 65
" " " Salem " "	50
" " Erastus Clark	14 00
" " Joseph H. Lord	2 00
" " Charles W. Chapman	10 00
" " Joseph Batchelder,	23 34
Town Farm	16,000 00
Personal property at Farm	4,078 38
Engines, apparatus and houses	2,100 00
Town House	2,000 00
Three safes	350 00
Furniture and Scales	100 00
Woodland at Linebrook	200 00
Woodland at common fields	65 00

Thatch bank at Great Flats,.....	250 00
Thatch bank at Cross's bank.....	25 00
Land on Turkey Shore.....	150 00
Woodhouse and Wood.....	250 00
Powder house and gravel pit.....	150 00
Gravel pit in Scott's Lane,.....	150 00
Gravel pit by Grammar School House.....	100 00
Gravel pit by Hayfield's Bridge.....	25 00
Gravel pit by I. B. Brown's.....	150 00
Gravel pit at Candlewood's,.....	50 00
Gravel pit at Sylvester Goodwin's.....	125 00
Hay scales, 800 00; Town pounds, 100 00.....	900 00
	$45,691 01
Balance against the Town.....	6,859 63
	$52,550 64

Respectfully submitted.

JOSEPH ROSS,
RICHARD T. DODGE,
FREDERIC WILLCOMB,
} *Selectmen of Ipswich.*

Ipswich, March 1st, 1864.

THE

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES, &c.,

OF THE

TOWN OF IPSWICH,

FOR THE YEAR ENDING MARCH 1, 1865.

SALEM:
Printed by Charles W. Swasey, 27 Washington Street.
1865.

REPORT.

Current Expenses.

Fire Department.

Paid John A. Newman, for services as clerk of engineers.....	$5 00
Engine men,.....	166 00
J. S. Tyler, for repairs on engines.	2 25
C. W. Chapman, for ditto.....	7 11
G. C. Lord, repairs on engine house	1 50
Abram Lord, jr., for ditto.....	6 00
John H. Dunnells, for ditto.....	2 00
E. A. G. Roulestone, for badges for Engineers,.....	1 75
H. M. Payne, for repairs on hose,.	10 00
James Boyd, for ditto.....	5 75
F. Watson, ditto,.....	22 00
T. T. Chapman, for ditto.....	75
City of Roxbury, for fire engine,..	1200 00
H. W. Smith, for varnishing ditto.	28 84
Matthews & Co., hauling engine...	5 00
Hunneman, for hose couplings....	11 25
S. F. Canney, repairs on ladders,..	5 50
G. C. Lord, for oiling hose,.....	4 00
Richard T. Dodge, for coal for engine house.....	10 12
Mark Newman, for stove pipe, repairs, oil,.....	10 25
Geo. W. Sherburne, for taking care of engine,.....	10 25
Asa Lord, for land rent,.....	3 00
D. C. Worcester, hauling engine..	2 00
D. S. Russell, hauling ladder cart.	75
	$1,521 08

Clock and Bell.

Paid William T. Averill, for ringing bell	25 00	
John H. Blake, for care of clock,..	20 00	
		$45 00

Printing and Stationery.

Paid C. K. Darling, for order and note book, &c.,.....	12 00	
W. H. Huse, for Overseer's blanks	4 00	
C. K. Darling, for stationery.....	7 03	
F. Willcomb, for ditto,.....	3 25	
C. W. Swasey, prin'g Town Reports	34 70	
" " By Laws,....	7 00	
" " School Rep'ts	25 00	
" " Tax bills,....	8 00	
" " summonses,..	2 63	
E. Cogswell & Son, stationery for School Committee,.....	2 85	
		$106 46

Fuel and Oil.

Paid William G. Brown, for wood for town-house,.....	8 47	
I. K. Jewett, for oil, &c., for ditto,	58 85	
N. H. Lavalette, wood for ditto,..	9 50	
A. P. Lord, for ditto,.....	21 38	
		$98 20

Miscellaneous.

Paid M. Brown, for sheep killed by dogs	7 00	
N. R. Farley, for telegraphing,....	3 12	
C. Wetherbee, for hearse,.....	605 00	
F. Willcomb, for windows for town	1 25	
D. L. Willcomb, for express,.....	40	
G. C. Fitz, for ditto.....	1 45	
W. W. Wilson, for ditto,.....	6 36	
Asa P. Stone, for Com. on Essex Bridge,.....	2 00	
Aaron Cogswell, surveying, &c.,..	5 00	
J. L. Akerman, for dist'g reports,.	1 00	
R. T. Dodge, for ditto,.....	1 50	

Paid Robert Stone, for repairs on pump	2	00
Benj. Newman, for painting blinds,	5	00
William Newman, for setting glass	3	00
L. G. Cemetery, for burial lots,...	50	00
Rufus Knox, for taking census of school children and enrolled militia,.....	15	00
Wilson's Express, for handcuffs,...	19	50
M. G. Lord, for sawing wood for town-house,.....	13	75
T. Andrews, for expenses at Police Court,.....	3	55
William Cogswell, for hardware, town-house,.....	8	80
F. Willcomb, for brush for hearse.	5	00
Geo. Haskell, for legal advice,....	40	00
Samuel Richards, repairing railing,	1	39
Jacob Low, for paint and labor on lockup,.....	8	10
S. F. Canney, for repairs at South burying ground,.....	5	80
John H. Cogswell, for lumber,....	4	52
M. Newman, for wicks and lamp-chimney,.....		63
D. Clark, for writing desk,.....	1	00
Benj. Newman, for setting glass,..	3	00
Russell & Archer, for repairs on hay scales,.....	4	50
D. P. Nourse, repairs on pound,...	4	54
Perry & Endicott, legal advice,...	40	00
F. Willcomb, F. A. Wait and Stephen Baker, exp. to Washington	150	00
Jere. Lord, for extra services, office rent, stamps, postage and travelling expenses,.....	101	45
Joseph Ross, for copying valuation books,.....	40	00
Joseph Ross, travelling expenses,..	12	00
Richard T. Dodge, for ditto,.....	14	30
F. Willcomb, for ditto,.....	7	00
William Lord, 3d, going to Plum Island,.....	1	00
Alfred Dole, for ditto,.....	1	00

Paid Alfred Kimball, stamps, stationery, &c.,	2 05	
Stephen Baker, for attendance on Selectmen	14 00	
Stephen Baker, for attendance on meetings and Committees,	48 25	
Stephen Baker, care of lock-up,	25 20	
Harrison Smith, for police services,	50	
Robert Stone, for ditto,	2 00	
J. J. Philbrooks, for ditto,	1 50	
Levi Lord, for repairs on Burying ground,	2 12	
		$1,294 53

Volunteer Account.

DR.

Paid Bounty to twenty men at $125 to each,	2,500 00	
A. D. Wait, for cash paid volunteers	100 00	
Thos. E. Condon, recruiting serv.	6 25	
State aid to families,	10,053 14	
		$12,659 39

CR.

By Amount due from Commonwealth,	10,041 14	
		$2,618 25
Total current expenses,		$5,683 02

Fees and Salaries.

Paid Theodore Andrews for Police service,	$75 00
Harrison Smith for police service,	37 50
W. W. Rust, " " "	25 00
John J. Philbrook " "	20 00
J. L. Akerman, " " "	37 50
H. L. Ordway, " " "	37 50

Paid Joseph Ross, Rich'd T. Dodge, F. Willcomb, } Auditors, 1864,	30	00
Levi Lord for Auditor on new bridge 1862,	22	00
Joseph L. Akerman for notifying town meeting,	3	00
Joseph L. Akerman for notifying town officers,	7	75
John J. Philbrook for notifying town meetings,	3	00
D. S. Russell for ditto,	3	50
D. Clark " making returns of deaths,	2	90
J. Foster for ditto,		50
W. T. Averill for ditto,	2	20
D. F. Dow for ditto,	1	50
Est. of A. Kimball for services as town clerk,	12	00
George R. Lord for service and expenses,	33	10
John Q. Peabody for services as school committee,	33	00
George R. Lord for ditto,	30	00
J. E. Bomer for ditto,	30	00
Overseers of the poor for salary,	50	00
Selectmen and Assessors "	150	00
Jere. Lord, treasurer and collector	200	00
		$846 95

Liquor Agency.

DR.

Stock on hand, March 1st, 1864,	375	30
Cash in Agent's hands, Mch. 1st, 1864,	30	91
Liquor purchased,	3,232	39
Freight, Express and fuel,	55	45
Agent's salary, (13 months)	156	00
Rent,	16	00
U. S. License and duty,	24	17
Due E. F. Porter,	227	30
Balance gained in trade,	315	45
		$4,432 97

CR.

By amount of sales,.....	3,907	35
Stock on hand, March 1st, 1865,.....	397	83
Cash in Agent's hands March 1st, 1865,	94	55
Liquor for Town farm,.....	22	24
Liquor for wounded soldiers in Hospitals	11	00
		$4,432 97

Highways and Bridges.

Paid D. W. Appleton, surveyor, for labor and cash paid,.....	2	75
Josiah Lord for ditto,.....	340	47
Oliver Bailey for ditto,.....	36	00
A. F. Brown for ditto,.....	47	01
John W. Gould for ditto,.....	15	00
F. Bray for ditto,.....	34	79
Ephraim Foster for ditto,.....	24	58
Nath'l Archer for ditto,.....	130	95
Daniel Conant for ditto,.....	34	49
J. S. Potter for ditto,.....	20	00
Thomas Low for ditto,.....	74	99
Hervey Nourse for ditto,.....	33	08
John Worth for ditto,.....	185	43
D. G. Chapman for ditto,.....	11	00
I. A. Rogers, for ditto.....	80	40
Charles Giddings, for ditto.....	12	20
Benj. Kimball, for ditto.....	16	00
John Roberts, for ditto.....	32	00
Daniel Kimball, for ditto.....	41	75
Alvin Story, for ditto.....	30	25
John Grant, for labor,.....	5	00
James Safford, for ditto.....	38	75
Randall Andrews, for ditto.....	7	00
Edward Lord, for ditto.....	7	50
A. B. Fellows, for ditto.....	5	50
Alex. McDole, for ditto.....	6	00
James Scott, for ditto.....	5	00
Albert S. Brown, for ditto.....	3	99
William Kimball, for ditto.....	4	00
John Pingree, for ditto.....	4	00
Jacob C. Safford, for ditto.....	24	00

Paid Nathaniel Lord, for ditto.....	1 50	
David Andrews, for ditto.....	9 12	
Ezra Merrill, for ditto.....	2 25	
Levi Lord, for ditto.....	3 12	
N. A. Millett, for ditto.....	8 75	
Ira Worcester for ditto.....	26 00	
M. G. Lord for ditto.....	2 00	
James Damon for ditto on farm road	8 00	
" " " building road near depot.....	30 00	
		$1404 62

Bridges, Drains and Railings.

Paid Daniel L. Hodgkins for lumber,..	71 77	
John H. Cogswell " " ..	53 09	
Russell and Archer " labor on railing.....	12 38	
James Griffin for ditto.....	18 50	
Thomas Wildes.....	10 25	
Robert Stone for ditto.....	7 00	
F. Willcomb nails for railing.....	2 20	
Asa Lord for ditto.....	6 27	
S. Caldwell, for lumber,.....	2 33	
Randall Andrews, labor on bridge,	41 73	
Calvin Batchelder, for ditto,.....	5 00	
A. M. Dodge, for ditto.....	16 06	
A. C. Rand, for derrick on bridge,	19 00	
J. B. Tenney, board of men at work on bridge,.....	6 00	
		$271 58

Labor on New Road.

Paid Josiah Lord, for labor and cash pd.	91 06	
Wm. T. Conant, for ditto.....	19 67	
Thomas Staniford, for ditto.....	6 00	
Moses Peabody, for ditto.....	6 00	
Daniel O. Collins, for ditto.....	2 67	
S. P. Foster, for ditto.....	4 00	
G. C. Lord, for ditto.....	2 00	
Nathaniel Goodhue, jr., for ditto..	1 33	
		$132 73
		$1,808 93

Poor.

Rents.

Paid A. H. Bond, house rent for Mrs... S. Brown,.....	43 15	
M. Dodge ditto for Mrs. Rust,....	10 00	
S. Caldwell " " " Buzzell,..	12 00	
Mary Dole, " " " Dudley,..	16 00	
D. L. Hodgkins " " Knox,...	12 00	
M. S. Russell, " " Harris,..	16 00	
J. T. Dodge " " Cotter...	3 00	
P. Riley " " " Hovey,...	4 68	
John Hovey " " " Wyatt, ..	6 00	
S. Burnham " " " Dudley,..	6 25	
Asa Lord " " Silas Poor,...	12 00	
		$141 08

Fuel.

Paid John D. Cross for wood,.....	39 75	
Mary Russell " "	45 50	
G. Conant " "	44 00	
J. Conant " "	63 27	
E. Clark " "	14 00	
John Jewett " peat.....	7 50	
Wm. G. Brown " coal.....	83 40	
Rich'd T. Dodge "	180 87	
J. Chapman " hauling wood.	32 16	
A. P. Ross " " "	20 13	
Nath'l Goodhue " piling "	10 60	
Wm. Lord " cutting "	39 00	
Cr Farm acc't " hauling "	50 00	
		$630 18

Partial Supplies.

Paid F. Willcomb.....	191 62	
W. Cogswell,.....	23 03	
L. Brown.....	80 25	
T. E. Condon.....	28 60	
I. K. Jewett.....	2 75	
Asa Lord.....	25 85	
M. Dodge.....	14 10	
		$366 20

Supplies in other Towns.

Paid City of Boston for supplies for Ann Richardson	13 00	
Worcester ditto Nathan Fellows	169 55	
Salem ditto Mary Durgin	56 62	
Newburyport ditto	115 12	
Lynn ditto Susan Porter	80 00	
Town of Gloucester for supplies for Mrs. Lakeman	72 68	
Wenham ditto J. Tucker	42 65	
Georgetown ditto J. Danforth family	48 25	
Rowley ditto E. Clark	110 25	
So. Danvers board for M. A. Graves	165 20	
State of Massachusetts board of S. W. Chapman	800 00	
State Reform School ditto N. Jewett	26 00	
" Lunatic Hospital ditto D. Haskell	237 57	
County of Essex ditto J. Stratton	13 28	
		$1950 17

Medical and other Attendance.

Paid I. Flitner medical serv. for P. Quinn	15 00	
Est. of J. E. Bomer ditto	37 00	
S. Wyman ditto E. Clark	4 00	
C. Proctor ditto	34 19	
C. Palmer ditto	71 50	
Cynthia Stevens, care of Mrs. Edgerley	2 00	
N. N. Adams ditto	3 00	
James Warren ditto Mrs. Cummings	2 00	
J. Mc Dole ditto Mrs. Holt	18 00	
W. Lufkin ditto dead body	3 00	
		$189 69

Funeral Expenses.

Paid Daniel Clark, funeral of stranger	7 58	
Wm. T. Averill ditto Mrs. M. Kneeland	4 00	
D. Clark, Coffin for Mrs. Eagan.	10 50	
		$22 08

Miscellaneous.

Paid John D. Cross, travelling expenses	56 81	
Randall Andrews ditto.....	13 30	
J. L. Akerman expenses to Hartford	24 45	
Robert Stone repairs on Woodhouse	1 25	
Mark Newman stove to J. Eagan	8 00	
Eastern Rail-Road for tickets...	3 25	
D. C. Worcester, horse hire....	18 00	
W. K. Bell, school books	1 66	
Asa Lord ditto.....	2 73	
J. B. Tenney, aid to poor travellers	63 50	
Geo. W. Ellis boots.....	1 67	
		$194 62
Total.....		$3,494 02

Cr.

By amount received from A. Webster	$300 00	
" " " " Wenham...	4 26	
" " " " Westford ..	4 00	
" " " " Rockport ..	11 50	
" " " " from sales of pauper effects.....	5 00	
" amount due from Commonwealth.	12 50	
" " " " Danvers ...	107 53	
" " " " Andover ...	92 26	
" " " " Westford ..	10 00	
" " " " Haverhill ..	10 50	
" " " " Marblehead.	9 84	
" " " " Medway ...	7 50	
" " " " Boston	51 74	
" " " " Newburyport	13 50	
" " " " Salem.....	12 00	
" Wood on hand, 25 cords.....	200 00	
Balance, being the cost of maintaining poor	2,641 89	
		$3,494 02

Expenses of Farm.

Labor.

Paid B. D. Chapman	267 00	
Samuel Cole	168 00	
E. H. Richardson	80 00	
Stephen Jewett	5 00	
Nathan Jewett	19 00	
Benj. D. Appleton, Sup't	400 00	
		$939 00

Stock.

Paid Luther C. Pickard, one cow	35 00	
David Russell, one yoke oxen	140 00	
William G. Brown " "	165 00	
Eben Harris " "	150 00	
George O. Warner, one Bull	30 00	
Randall Andrews, sheep and cows	225 00	
		$745 00

Fuel.

Paid William G. Brown, coal	198 99	
Richard T. Dodge "	24 52	
		$223 51

Repairs.

Paid Alex. McDole, whitewashing	24 00	
John H. Dunnels, pump	34 75	
Stephen Baker,	106 44	
Isaac Stanwood, window frames	28 15	
D. L. Hodgkins, lumber	131 18	
John H. Coggswell, ditto	6 50	
Jacob Low, paint and labor	5 90	
J. A. Newman, ditto	2 00	
Benj. Newman, ditto	2 98	
Nathaniel Hovey, masonwork	8 00	
Abram Lord, jr.,	8 70	
W. & B. H. Smith, work on lockup	100 00	
		$458 60

Groceries, &c.

Paid F. Willcomb,	418	73
L. Brown,	88	97
William Cogswell,	119	58
Slephen Coburn,	22	17
I. K. Jewett,	74	24
Thomas E. Condon,	51	50
E. Cogswell & Son,	101	37
Asa Lord,	217	57
J. Bateman,	7	50
		$1,101 6

Miscellaneous.

Paid W. & B. H. Smith, blacksmithing.	54	84
Melzard Poor, ditto	2	25
I. Flitner, medical services	25	00
C. H. Brown, ditto	4	00
Est. J. E. Bomer, ditto	10	00
Robert Stone, drag	5	00
N. R. Wait, shoes	17	25
Geo. W. Ellis, ditto	5	17
John A. Johnson, ditto	14	90
Edward Lord, use of stallion	5	00
Daniel Clark, two coffins	21	25
James Damon, seed, &c.,	11	40
S. N. Baker, clothing	9	07
Robert Jordon, ditto	28	17
Mark Newman, stoves, &c.,	14	90
J. F. Clothey, dry goods	9	40
D. L. Willcomb, crockery	4	37
S. H. Green, meat	37	24
B. D. Appleton, chaise	25	00
Benj. S. Wheeler, one bbl. beef	18	20
Stephen Baker, repairs and selling hay	9	85
Sundry bills paid by B. D. Appleton, Superintendent,	334	64—665 98
		$4,133 72

By sales from farm:	*Cr.*	
English hay	1,133 33	
Salt hay and thatch,	255 64	
Second crop and grass,	72 17	
Pasture and board,	64 00	
Oxen and cows,	612 50	
Calves,	122 80	
Difference between cows,	10 00	
Butter,	134 36	
Pork,	37 31	
Poultry,	20 90	
Eggs,	14 74	
Hides and tallow,	26 55	
Milk,	1 20	
Grease,	5 71	
Hoop poles,	5 00	
Litter,	5 00	
Potatoes,	163 20	
Old copper,	3 00	
Apples and cider,	113 50	
Board of Lovering,	29 71	
Teaming wood for poor,	50 00	
Increase of personal property,	415 75	
		3,296 37
Net cost of poor at Farm,		$837 35

The average number of Paupers on the Farm during the past year was twenty. The average cost of support, by the usual method of computing the same, is $1.61 per week.

INVENTORY OF THE PROPERTY AT THE FARM.

Stock, &c.

	1864.		1865.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Oxen,	6	$450 00	6	$480 00	$30 00	
Cows,	13	455 00	18	630 00	175 00	
Bull,	1	25 00	1	30 00	5 00	
Heifers and Steers,	8	168 00	2	60 00		$108 00
Horses,	2	150 00	2	150 00		
Colt,	1	60 00	1	100 00	40 00	
Sheep,			30	210 00	210 00	
Shoats and hogs,	5	60 00	5	150 00	90 00	
Fowls,	32	16 00	35	17 50	1 50	
Turkeys,			3	4 50	4 50	
Horse wagon,	1	35 00	1	35 00		
Sleigh	1	20 00	1	20 00		
Chaise,			1	25 00	25 00	
Ox wagons,	2	170 00	2	170 00		
Carts,	2	100 00	2	100 00		
Sleds,	1	15 00	1	15 00		
Mowing Machine,	1	70 00	1	70 00		
Plows,	6	65 00	6	65 00		
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Winnow Mill,	1	8 00	1	8 00		
Tools,		150 00		150 00		
Wood, cords	20	140 00	20	140 00		
Coal, tons	1½	21 00	3½	49 00	28 00	
Groceries,		76 32		74 00		2 32
Stoves,	6	80 00	6	80 00		
Furniture and Bedding,		231 00		231 00		
		$2,577 32		$3,076 00	$609 00	$110 32
		1,501 06		1,418 13	371 61	454 54
		$4,078 38		4,494 13	980 61	$564 86
				4,078 38	564 86	
				$415 75	$415 75	

INVENTORY OF THE PROPERTY AT THE FARM.

Produce, &c.

	1864.		1865.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Corn, bush.	80	80 00	200	200 00	120 00	
Barley, "	26	26 00	60	90 00	64 00	
Beans "	12	36 00	14	42 00	6 00	
Potatoes, "	180	90 00	300	200 00	110 00	
Roots, "	45	22 50	50	25 00	2 50	
Onions, "			3	4 50	4 50	
Beef, bbls.	3	51 00	3½	59 50	8 50	
Pork, "	4	88 00	3	66 00		22 00
Cider, "	4	16 00	4	16 00		
Apples, "	5	20 00	4	16 00		4 00
Soap, "	1¾	10 00	1½	8 58		1 42
Hams, lbs.	260	36 40	240	33 60		2 80
Lard, "	102	16 32	75	12 00		4 32
Tallow, "	60	8 20	30	4 20		4 00
Dried Beef "	50	6 00	75	9 00	3 00	
Butter, "	60	21 00	65	22 75	1 75	
English Hay, tons	17	340 00	15	300 00		40 00
Salt Hay, "	12	144 00	6	72 00		72 00
Black Grass, "	25	300 00	12	144 00		156 00
Thatch, "	4	25 00	9	63 00	38 00	
Straw, "	4	32 00	1	8 00		24 00
Litter, "	5	30 0	1	6 00		24 00
Second Crop, "	6	90 00				90 00
Pickles, gall.			13	7 50	7 50	
Squashes, lbs.			150	4 50	4 50	
Dried Apples, "	33	2 64	50	4 00	1 36	
Cloth,		10 00				10 00
		$1,501 06		$1,418 13	$371 61	$454 54

EXPENSES AND INCOME FOR THE YEAR 1864.

Expenses.

Amount paid for current expenses,	3185 52
" " Bounty to Volunteers,	2500 00
" " Fees and Salaries,	846 95
" " Highways and Bridges,	1808 93
" Balance on poor Account,	2641 89
" " against the Farm,	837 35
" Interest on Town Notes,	2928 19
" Abatements,	363 64
" Discount on Taxes	478 61
" State Aid paid not charged to State,	12 00
	$15,601 08

Income.

Amount raised for Current Expenses,	8000 00
" " Highways and Bridges,	1000 00
Overlay and addition to Taxes,	162 55
Income of Town House,	149 62
Rent of Hay Scales,	75 00
Rent of Turkey Shore Pasture,	5 00
Profit of Liquor Agency,	315 45
Corporation Tax,	1356 53
Dog Licenses,	64 00
Rec'd of Joseph Farley fines,	6 00
Discount on County Tax,	19 84
Balance, being expense beyond income	4447 09
	$15,601 08

JEREMIAH LORD, TREASURER AND COLLECTOR.

Dr.

To balance in his hands March 1, 1864,	$4,368 82
State Tax, 1864,	3,816 00
County Tax, 1864,	1,587 14
Town Tax, "	11,100 00
Highway Tax, "	1,000 00
Addition to taxes and overlay,	162 55
Commonwealth School Fund,	140 30
Income from Town House,	149 62
Cash received from Liquor Agent,	3,907 35
Rent of Hay Scales,	75 00
Rent of Turkey Shore Pasture,	5 00
Dog Licenses,	64 00
Sales from Farm,	2,465 71

To Erastus Clark,	14 00
Corporation Tax,	1,356 53
State Aid,	11,990 83
Money hired on Town Notes,	7,440 00
Received of Town of Danvers, Poor Account,	84 50
" " Andover, "	9 00
" " Rockport, "	20 00
" " Westford, "	21 75
" " Wenham, "	14 00
" City of Salem, "	50
" on account of Mrs. Edgerly, "	5 00
" of United States for Recruiting Expenses,	100 00
" Joseph Farley, fines	6 00
" Albert Webster, on acc't of Susan Chapman	300 00
Discount on County Tax,	19 84
	$50,223 44

Cr.

By orders drawn by Selectmen,	21,970 03
Abatements,	363 64
Discount on Taxes,	478 61
Principal on Town Notes paid	4,470 00
Interest " " "	2,928 19
State Tax paid	3,816 00
County "	1,587 14
Aid to families of Volunteers paid	10,053 14
Uncollected Taxes,	450 00
Cash on hand,	4,106 69
	$50,223 44

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

Dr.

To Notes payable	54,820 00
Schools, undrawn balance	790 60
Interest due and not paid	215 50
	$55,826 10

Cr.

By cash balance in hands of Jeremiah Lord,	4,106 69
Uncollected Taxes,	450 00
Liquors, Cash, &c., in Agent's hands,	492 38
Amount due from Commonwealth State Aid,	11,909 66
" " " pauper account,	12 50
" " Town of Danvers,	107 53

By Amount due from Town of Andover,.....	92 26
" " " Westford,.....	10 00
" " " Haverhill,.....	10 50
" " " Marblehead,.....	9 84
" " " Medway,.....	7 50
" " City of Boston,.....	51 74
" " " Newburyport,.....	13 50
" " " Salem,.....	12 00
" " " Theodore Andrews,.....	67 77
Due from J. Bachelder $23.34, C. W. Chapman $10.00, Jos. H. Lord, $2.00.....	35 34
By Town Farm,.....	16,000 00
Personal property at Farm,.....	4,494 13
Engines, apparatus and houses,.....	2,500 00
Hearse,.....	600 00
Town House and three safes,.....	2,350 00
Furniture and Scales,.....	100 00
Woodland at Linebrook,.....	150 00
Woodland in Commonfields,.....	65 00
Thatch bank at Great Flats,.....	250 00
Thatch bank at Cross' bank,.....	25 00
Land on Turkey Shore,.....	150 00
Woodhouse and Wood,.....	250 00
Powder house and gravel pit,.....	150 00
Gravel pit in Scott's Lane,.....	150 00
Gravel pit by Grammar School House,.....	100 00
Gravel pit by Hayfield's Bridge,.....	25 00
Gravel pit by J. B. Brown's,.....	150 00
Gravel pit at Candlewood,.....	50 00
Gravel pit at S. Goodwin's,.....	125 00
Hay Scales, $800.00; Town pounds, $100.00.....	900 00
Balance against the Town,.....	9,852 76
	$55,826 10

Respectfully submitted.

JOSEPH ROSS,
R. T. DODGE,
F. WILLCOMB,
} *Selectmen of Ipswich.*

IPSWICH, March 1st, 1865.

THE

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES &c.,

OF THE

TOWN OF IPSWICH,

FOR THE YEAR ENDING MARCH 1, 1866.

SALEM:
PRINTED AT SWASEY'S JOB OFFICE.
1866.

Statement of the Expenses and Debt of the Town of Ipswich for each of the last ten years.

				Expenses.	Debt.
For the year ending	March	1,	1857,	$7,450 00	$15,515 00
"	"	"	1858,	6,338 49	15,165 00
"	"	"	1859,	4,948 01	17,484 00
"	"	"	1860,	5,925 46	17,384 00
"	"	"	1861,	7,823 81	16,865 00
"	"	"	1862,	14,024 28	23,815 00
"	"	"	1863,	9,180 34	45,185 00
"	"	"	1864,	8,875 41	51,750 00
"	"	"	1865,	15,601 08	54,820 00
"	"	"	1866,	15,344 11	50,265 00

REPORT.

Current Expenses.

Fire Department.

Paid 79 Engine men	$158 00
11 Engineers	22 00
John A. Newman, Clerk of Board of Engineers	5 00
Asa Lord, for oil for Engines	5 74
John Worth, for ditto	2 00
I. K. Jewett, for ditto	20 69
Russell and Archer, for repairs on Engine houses	145 00
H. Littlefield, for repairing hose	10 00
E. Robinson & Co., for repairs and keys	15 00
J. S. Tyler, for belts, patches, &c., for hose	9 40
Fenton Watson, for repairs on Engine	8 25
Hunneman & Co., for hose	618 12
Geo. C. Lord, for cleaning hose	7 00
Willett's Express	6 80
B. Newman, for painting	1 00
Geo. W. Sherburne, for labor	3 00
Moses Spiller, for ditto	6 00
George Russell, for ditto	1 00
John H. Blake, and others, for care of Engine	3 00
Mark Newman, for lanterns, lamps, &c	4 40
F. Mitchell, for land rent, &c	14 25
	$1,065 65

Clock and Bell.

Paid Wm. T. Averill, for ringing bell.	25 00	
John H. Blake, for care of Town Clock	20 00	
Asher Blake, for repairs on ditto	10 37	
		$55 37

Printing and Stationery.

Paid Charles W. Swasey, for printing Town Reports	49 75	
Charles W. Swasey, for printing Blanks	2 00	
L. A. Swasey, for printing	2 50	
Salem Gazette Office, for ditto	10 00	
T. J. Hutchinson, for printing School Reports	30 65	
J. B. Allen, for printing	10 50	
F. Willcomb, for Stationery	75	
Andrew Geyer, for ditto	11 05	
Thomas Caffrey, for book	3 00	
		$120 20

Fuel and Oil.

Paid Oliver Underhill, for wood for Town House	10 00	
N. H. Lavalette, for ditto	3 25	
Moses Peabody, for ditto	3 00	
Moses G. Lord, for saw'g ditto, &c	7 50	
Stephen Coburn, for oil	38 68	
Israel K. Jewett, for ditto	35 22	
Mark Newman, for sundries	1 15	
		$98 80

Miscellaneous.

Paid Boston Brigade Band	191 00	
Wm. H. Graves, for expenses concerning Band	2 90	
J. B. Tenney, for board of Band	20 00	
William T. Averill, for expenses at President's funeral	9 00	
Jer'h Lord, for "overcharge"	2 42	
Theodore Andrews, for damages to horse	60 00	

Wilson's Express.....	21 75
John H. Varrell, for postage....	2 49
John Hodgkins, for bier.....	6 65
Charles Wade, for taking census of school children.....	3 00
Joseph Farley, for ditto.....	13 50
Joseph Farley, for taking census	86 00
John D. Cross, for ditto.....	32 00
Thomas H. Lord, for ditto.....	27 00
Thomas H. Lord, for taking census of school children.....	8 00
Asa Lord, for land rent, blank books, &c.....	6 92
N. R. Wait, for horse hire.....	9 00
A. McDole, for white washing...	1 00
John F. Clothey, for cloth for room	3 00
Jer'h Lord, for watchman	4 00
Willett's Express.....	1 10
Eben Kimball, for repairs on Town House.....	28 50
Benj. Newman, for painting ditto	94 25
" " for painting sign	2 00
William G. Brown, for horse hire	1 50
C. W. Chapman, for repairs on hearse.....	2 83
Fairbanks, Brown & Co., for Hay Scales.....	192 71
Jacob Low, for painting ditto...	1 50
E. Railroad, for freight on ditto	3 62
James Griffin, for labor on ditto	43 75
P. Riley, for work on ditto.....	2 00
D. F. Pinder, for hauling gravel for ditto.....	4 00
E. Peabody, for hauling gravel for ditto.....	11 25
Daniel Kimball, for hauling gravel for ditto.....	9 50
T. Curran, for labor on ditto...	2 50
Mark Newman, for stoves, &c...	58 50
Geo. Haskell, for writing contract	3 00
D. L. Willcomb, for furniture...	2 25
John H. Cogswell, for lumber for Town House.....	10 21
John Hall, for damages to wagon	24 00

A. H. Wildes, for medical advice to School Committee.....	3 00	
Stephen Baker, for care of Town House, &c.....	130 45	
W. K. Bell, for copy of return for Selectmen.....	50	
Jer'h Lord, for extra services...	19 50	
Aaron Cogswell, for surveying...	10 00	
		$1,172 20

Volunteer Account.

Paid Bounties to 22 men.....	735 00	
A. D. Wait, Recruiting and Expenses.....	95 00	
J. L. Akerman, collecting citizens' subscription.....	50 00	
D. C. Worcester, horse hire ditto	20 00	
State Aid paid from March 1, 1865, to March 1, 1866.....	4,362 51	
Reimbursement of citizens' subscription.....	1,138 00	
Due and not paid on ditto.....	50 00	
		$6,450 51
Cr. by amount of citizen's subscription	1,188 00	
Amount of State Aid due from Commonwealth.....	4,362 51	
		$5,550 51
		900 00
Total amount of current expenses.....		$3,412 22

The number of men furnished for the army during the war, was three hundred and thirty-six, and ninety-two of these re-enlisted.

The number that died during the war was fifty-two.

The amount paid for Bounties was $15,950.

Liquor Agency.

Stock and cash in Agent's hands March 1st, 1865.....	$492 38

Amount paid for liquor, freight, express, salaries, and rents	4,342 37	
Balance gained in trade	353 77	
		$5,188 42
Credit by amount of Sales	4,659 22	
Stock on hand March 1st, 1866	522 79	
Liquor for Almshouse	6 41	
		5,188 42

Fees and Salaries.

Paid John D. Cross, salary Selectman, Assessor, and Overseer	66 67
Joseph Farley, for ditto	66 67
Thos. H. Lord, for ditto	66 66
Jer'h Lord, salary Treas. & Coll'r	300 00
W. K. Bell, ditto Town Clerk	25 00
Aaron Cogswell, School Com'tee	30 00
George R. Lord, for ditto	27 00
John Q. Peabody, for ditto	33 00
J. Ross, R. T. Dodge, and F. Willcomb, making Town Report	30 00
W. K. Bell, mak'g sundry returns	39 00
Wm. H. Graves, for police services	6 00
John J. Philbrooks, for ditto	23 00
George Brown, for ditto	16 50
Jos. L. Akerman, for ditto	17 75
Daniel S. Russell, notifying Town Officers	8 00
George Brown, notifying Town Meeting	5 00
Jona. Foster, for return'g deaths	30
Wm. T. Averill, for ditto	2 20
Daniel Clark, for ditto	3 30
George W. Sherburne, for ditto	1 00
David Dow, for ditto	60
Elizabeth Sweet, for ret'ng births	75
C. Palmer, for ditto	6 25
Isaac Flitner, for ditto	8 00
Total	$782 62

Highways and Bridges.

Paid David Foster, for shovelling snow	2 50
George Russell, labor on wall...	2 50
Worcester & Tenney, building new road.....	332 75
Jos. L. Akerman, painting guide-board.....	3 00
Jos. H. Caldwell, fencing.....	5 25
Aaron Cogswell, surveying.....	7 00
W. & B. H. Smith, iron work...	3 37
C. W. Chapman, for ditto.....	19 58
M. Poor, for ditto.....	3 12
D. L. Hodgkins, lumber.....	114 04
John H. Cogswell, for ditto.....	10 76
David Foster, repairing bridge..	30 00
A. P. Clark, for ditto.....	5 00
J. H. Wiley, for ditto.....	14 00
Stephen Baker, for ditto.....	85 58
Geo. W. Warner, bridge stone...	6 00
Thomas Smith and others, gravel	1 80
Aaron Kinsman, for ditto.....	3 72
Asa Lord, nails.....	1 67
I. K. Jewett, for ditto.....	2 07
Daniel Conant, labor on highways	17 05
John Worth, for ditto.....	81 65
Oliver Underhill.....	12 78
Joseph Smith.....	3 25
Josiah Lord.....	81 86
Daniel Kimball.....	217 14
E. Peabody.....	46 20
Wm. Goodhue.....	7 50
John K. Chapman.....	8 00
George W. Brown.....	21 82
Emerson Howe.....	32 00
Nathaniel Archer.....	10 15
Charles Giddings.....	9 75
John Roberts.....	55 00
Gilbert Conant.....	42 00
Randall Andrews.....	48 62
D. F. Pinder.....	76 00
John Hodgkins.....	10 25
Benjamin Kimball.....	10 00
Joseph Kinsman.....	22 25

Paid Thomas Low	3	50
Gardner A. Brown	13	00
Joseph H. Lord	43	25
Levi Lord	6	25
Luther Chaplin	17	00
A. P. Bailey	20	82
John Kimball	6	00
Daniel G. Chapman	20	22
F. Bray	51	63
Thomas L. Warner	4	00
John Low	32	25
James H. Wiley	16	00
Harrison Smith	15	00
Mannasseh Brown, Jr	127	59
Josiah Lord, 3d	1	75
Thomas Staniford	15	75
Joseph Fowler	6	12
George C. Lord	30	62
James Scott	2	25
John Pingree	8	25
Luke Murray	6	00
David Russell	6	25
Thomas Wildes	6	00
Joseph Willcomb	2	62
James Williams	5	25
Andrew Russell	10	50
John Brown	3	97
Jeremiah Henderson	4	00
George E. Lord	1	50
John Stocker	7	00
E. E. Rankin	6	25
F. Mitchell	8	25
D. S. Russell	5	80
Calvin Bachelder	9	24
Israel Wildes	11	00
Wm. Giddings	10	54
Total Highway Expenses		$2,012 40

Poor.

Rents.

Paid S. Coburn, house rent for Mrs. Levi Hovey	24 00	
Sarah Kimball, ditto for Mrs. Bradley	39 00	
A. H. Bond, ditto for Mrs. Sarah Brown	39 00	
Joanna McDole, ditto for Mrs. Holt	20 68	
Sarah Burnham, " " Dudley	25 03	
Mannasseh Brown, ditto for John Eagan	17 50	
Oliver Underhill, ditto for Mrs. Goodwin	20 00	
Martha Russell, ditto for Mrs. E. Harris	16 00	
Elizabeth Jones, ditto for Mrs. Buzzell	6 00	
John Hovey, ditto for Mrs. Wyatt	6 00	
D. L. Hodgkins, " " Knox.	12 00	
Manning Dodge " " Rust..	17 38	
M. E. Jones, " " Buzzel	6 00	
Elizabeth Hovey " " Wyatt	6 00	
		$254 59

Fuel.

Paid Caleb Lord, for wood	72 00	
Joseph Conant, "	60 00	
Erastus Clark, "	39 30	
Joshua Conant, "	6 00	
John Jewett, "	7 50	
Wm. Lord, Jr., for cutting wood.	7 87	
Luther Chaplin " "	60 00	
Aaron P. Ross, for hauling wood	50 79	
Nath'l Goodhue, " piling "	12 16	
Wm. G. Brown, for coal	20 00	
R. T. Dodge, " "	221 50	
Benj'n D. Appleton, for wood	76 50	
		$633 62

Partial Supplies.

Paid F. Willcomb	231 52	
L. Brown	11 00	

Paid S. Peatfield	4	20	
S. N. Baker	10	75	
Luke Murray	2	01	
Thomas E. Condon	12	00	
N. E. P. Union Store	26	20	
Asa Lord	101	30	
N. R. Wait	25	00	
E. Cogswell & Son	28	00	
J. F. Clothey	3	73	
A. S. Hill	3	00	
S. H. Green	19	12	
			$477 83

Medical and other Attendance.

Paid Andrew Geyer	13	79	
Charles Palmer	114	75	
M. A. Hovey, for nursing	15	00	
M. P. Jones, for ditto	1	50	
E. P. Buzzell, for ditto	1	00	
A. Hanna, for board	41	00	
Thos. Young, for watching	4	00	
Amos N. Saunders, for ditto	2	00	
Isaac Flitner	20	00	
			$213 04

Supplies in other Towns.

Paid Town of Gloucester, supplies for Mrs. Lakeman	359	11	
Athol, ditto for Chas. Richards	4	58	
Rowley, ditto for Mrs. E. Clark	112	45	
Georgetown, ditto Mrs. J. Danforth	28	00	
Boston, ditto for Mrs. S. Jones	13	00	
Newburyport ditto for Mrs. Chapman and others	142	26	
Salem, ditto for Mary Durgin and Mrs. Barker	236	01	
Worcester Lunatic Asylum	303	09	
State Reform School	7	36	
Essex County Insane Asylum	56	00	
Andrew Mahony, supplies for Mrs. Barker	14	00	
David M. Hoyt, ditto Mrs. Bridges	10	00	
			$1,285 86

Miscellaneous.

Paid John D. Cross, travelling expenses for paupers	50 58	
Joseph Farley	6 24	
Jos. L. Akerman, tolling bell	50	
Andrew Geyer, books	3 92	
E. R. Road, fares for travellers	9 80	
J. B. Tenney, supplies for ditto	58 50	
George Haskell, legal advice	3 00	
Wilson's express	5 00	
I. K. Jewett, school books	1 25	
R. Jordan, clothing	8 50	
D. Clark, coffin and expenses for A. Pingree	16 50	
Mrs. Eagan	17 00	
J. J. Warwick	16 00	
Peter Safford	16 00	
Wm. T. Averill, funeral expenses	5 00	
		$217 79
Total		$3,082 73

Cr.

By amount received of John Jewett	17 00	
" " Newburyport	61 00	
" " Westford	6 00	
" " Rockport	41 75	
" due from State of Mass'tts.	15 00	
" " Ephraim Averill	90 72	
" " City of Boston	10 29	
" " Town of Andover	78 29	
" " Town of Danvers	112 48	
" " Town of Haverhill	86 50	
" " Town of Westford	14 60	
" " Wood on hand, 25 cords	200 00	
		$733 63
Balance, being the cost of maintaining the Poor		2,349 10

Names of Persons assisted by the town, and the amount to each.

Sarah Brown	59 00
Louisa A. Goodwin	127 75
John Aigen	132 74
Mrs. Levi Hovey	66 50
Aaron Pingree	18 00
John L. Tibbetts	30 75
Lydia S. Wentworth	4 00
Mary Dole	20 50
Lucy Caldwell	92 32
Sally Sweet	37 52
Eunice Dow	71 94
Peter Safford	27 13
J. Smith	9 50
Mrs. Cummings	2 50
Mrs. G. Bridges	28 00
Mrs. E. Harris	16 00
Mrs. E. Buzzell	14 50
Silas Poor	23 00
Mrs. Knox	33 35
Mrs McMahon	25 87
Mrs. Nugent	9 50
Mrs. Spiller	15 30
Mrs. M. A. Patterson	20 86
Ephraim Grant	37 00
Mrs. McGregor	8 92
Mrs. John Hovey, Jr	28 23
Judith Rust	32 00
David Poor	22 50
Stephen Hovey	17 85
Catharine Clark	20 00
Eliza Ross	5 00
Susan Smith	2 50
Elizabeth Moore	2 50
Nathaniel Emmons	2 50
Susan Spiller	2 50

Expenses of Farm.

Labor.

Paid Alvin Guilford	86 00
A. McDole	14 00
David Berry	86 00

Paid L. P. Foster	64 00	
Benj. D. Chapman	240 00	
Nathan Jewett	23 50	
Stephen Jewett	2 50	
B. D. Appleton, Superintendent.	450 00	
		$966 00

Stock.

Paid Theodore Andrews, for sheep	141 50	
L. C. Pickard, for yoke of oxen	230 00	
		$371 50

Fuel.

Paid Wm. G. Brown, for coal	143 46	
R. T. Dodge, for ditto	21 93	
		$165 39

Repairs.

Paid D. L. Hodgkins, for lumber	8 30	
John H. Cogswell, for ditto	4 23	
Benj. Newman, paper and paint	15 32	
John Hodgkins	6 35	
Stephen Baker	29 93	
		$64 13

Groceries.

Paid S. Coburn	135 21	
F. Willcomb	263 90	
J. Butman	50 80	
Thos. E. Condon	41 24	
Curtis Damon	133 68	
Asa Lord	350 44	
E. Cogswell & Son	119 84	
I. K. Jewett	55 92	
		$1,151 03

Miscellaneous.

Paid S. N. Baker, for clothing	24 31	
Chas. Palmer, medical services	15 00	
Andrew Geyer, for medicine	16 32	
Theodore Andrews, "overcharge"	3 05	
J. L. Akerman, for guide boards	3 00	

D. L. Willcomb, ice chest and crockery	10 03	
Mark Newman, tin ware and sundries	20 17	
N. R. Wait, boots and shoes	10 59	
J. A. Johnson, ditto	20 00	
W. & B. H. Smith, iron work	32 02	
M. Poor, ditto	24 90	
Geo. W. Ellis, for shoes	5 60	
D. Clark, coffin, &c	13 50	
Jacob Low, for glazing	8 66	
John Q. Peabody, preaching at almshouse	10 00	
John Worth, soap	22 94	
George Russell, cement	1 00	
Nath'l Hovey, laying drain	3 00	
Sundry bills paid by Sup't	438 56	
Decrease of personal property at Farm	213 78	
		$896 43
Total		$3,614 48

By sales from Farm:	*Cr.*
English hay	831 68
Salt hay and thatch	245 27
Salt grass	22 00
Oxen	284 15
Heifers	144 00
Cow	51 37
Calves	93 10
Pigs	17 00
Sheep and Lambs	125 00
Poultry	37 26
Horse	25 00
Eggs	23 89
Potatoes	40 52
Barley	46 20
Butter	132 66
Pork	27 69
Milk	2 04
Wool	57 74

By	Hides	26 61	
	Onions	4 80	
	Husks	15 75	
	Beans	25	
	Board of one cow	13 00	
	" two colts	45 00	
	" S. Richards	27 85	
	" Wm. Lovering	28 00	
	Cash rec'd of Theodore Andrews	68 17	
	Teaming wood for the Poor	36 00	
			$2,472 00
	Balance against the Farm		$1,142 48

The average number of Paupers on the Farm during the past year was twenty-two. The average cost of support, by the usual method of computing the same, is one dollar and eighty-four cents per week.

INVENTORY OF THE PROPERTY AT THE FARM.

Stock, &c.

	1865.		1866.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Oxen,	6	$480 00	6	$480 00		
Cows,	18	630 00	12	480 00		$150 00
Steers,	2	60 00				60 00
Bull,	1	30 00	1	30 00		
Horses,	2	150 00	2	250 00	$100 00	
Colt,	1	100 00				100 00
Sheep,	30	210 00	26	210 00		
Shoats,	5	150 00	7	210 00	60 00	
Fowls,	35	17 50	35	17 50		
Turkeys,	3	4 50	3	4 50		
Horse Wagon,	1	35 00	1	35 00		
Sleigh,	1	20 00	1	20 00		
Chaise,	1	25 00	1	25 00		
Ox Wagons,	2	170 00	2	170 00		
Carts,	2	100 00	2	100 00		
Sled,	1	15 00	1	15 00		
Mowing Machine,	1	70 00	1	70 00		
Plows,	6	65 00	6	65 00		
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Winnow Mill,	1	8 00	1	8 00		
Tools,		150 00		150 00		
Wood, cords,	20	140 00	20	140 00		
Coal, tons,	3½	49 00	2½	35 00		14 00
Groceries,		74 00		75 00	1 00	
Stoves,	6	80 00	6	80 00		
Furniture and Bedding		231 00		231 00		
		$3,076 00		$2,913 00	$161 00	$324 00
		1,418 13		1,367 35	186 72	237 50
		4,494 13		$4,280 35	$347 72	561 50
		4,280 35				347 72
		$213 78				$213 78

INVENTORY OF THE PROPERTY AT THE FARM.

Produce, &c.

	1865.		1866.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Corn, bush.	200	$200 00	60	$60 00		$140 00
Barley "	60	90 00	50	75 00		15 00
Beans, "	14	42 00	10	30 00		12 00
Potatoes, "	300	200 00	300	200 00		
Roots, "	50	25 00	10	5 00		20 00
Onions, "	3	4 50	2	3 00		1 50
Beef, bbls.	3½	59 50	3½	59 50		
Pork, "	3	66 00	3	66 00		
Cider, "	4	16 00				16 00
Apples, "	4	16 00				16 00
Soap, "	1½	8 58	2	11 50	2 92	
Ham, lbs.	240	33 60	240	33 60		
Lard, "	75	12 00	80	12 00		
Tallow, "	30	4 20	50	7 00	2 80	
Beef, "	75	9 00	150	18 00	9 00	
Butter, "	65	22 75	65	22 75		
English Hay, tons,	15	300 00	20	400 00	100 00	
Salt Hay, "	6	72 00	10	120 00	48 00	
Blackgrass "	12	144 00	14	168 00	24 00	
Thatch, "	9	63 00	9	63 00		
Straw "	1	8 00	1	8 00		
Litter, "	1	6 00				6 00
Pickles, gallons	13	7 50	10	5 00		2 50
Squashes, lbs.	150	4 50				4 50
Dried Apples, lbs.	50	4 00				4 00
		$1,418 13		$1,367 35	186 72	237 50

EXPENSES AND INCOME FOR THE YEAR 1865.

Expenses.

Amount paid for current expenses	$2,677 22
" " Bounty to Volunteers	735 00
" " Fees and Salaries	782 65
" " Highways and Bridges	2,012 40
" " Cost of maintaining the Poor	2,349 10
" " Expenses of the Farm beyond the income	1,142 48
" " Interest on Town Notes	3,087 78
" " Abatements	758 48
" " Discount on Taxes	661 00
" " Reimbursement of Citizens' Subscription	1,138 00
	$15,344 11

Income.

Amount raised for Current Expenses	$10,500 00
" " Highways and Bridges	1,000 00
Income of Town House	182 25
Rent of Hay Scales	80 00
" Turkey Shore Pasture	6 00
Corporation Tax	1,269 83
Dog Licenses	56 00
Circus License	5 00
Discount on County Tax	15 08
Sale of old Fire Engines	300 00
Citizens' Bounty Subscription	1,188 00
Profit of Liquor Agency	353 77
Balance, being expense beyond income	388 18
	$15,344 11

JEREMIAH LORD, TREASURER AND COLLECTOR.

Dr.

To balance in his hands March 1, 1865	$4,556 69
State Tax, 1865	7,849 00
County Tax, "	1,753 30
Town Tax, "	16,583 04
Highway Tax, 1865	1,000 00
Discount on County Tax	15 08
Commonwealth School Fund	140 71
Income from Town House	182 25
Cash received from Liquor Agents	4,659 22
Rent of Hay Scales	80 00
Rent of Turkey Shore Pasture	6 00
Dog Licenses	56 00

To Circus License	5 00
Sales from Farm	1,969 44
Corporation Tax	1,269 83
State Aid	10,000 00
Money hired on Town Notes	17,665 00
Citizens' Volunteer Fund	1,188 00
John Jewett, for board of Daniel Haskell	17 00
Fairbanks & Brown, freight	1 49
Hunneman & Co., for old Engines	300 00
George Dane, for board of Wm. Lovering	28 00
Albert Webster, for board of Mrs. Chapman	500 00
Town of Marblehead	9 84
" Westford	10 50
" Danvers,	107 53
" Andover	70 50
" Rockport	53 25
" Medway	7 50
City of Boston	51 74
" Salem	12 00
" Newburyport	74 50
	$70,222 41

Cr.

By orders drawn by Selectmen	19,474 99
Abatements	748 48
Discount on Taxes	661 00
Principal on Town Notes paid	22,130 00
Interest " " "	3,087 78
State Tax paid	7,849 00
County " "	1,753 30
State Aid	4,362 51
Bounties paid from Citizens' Fund	545 00
Reimbursement of " "	1,138 00
Uncollected Taxes	1,250 00
Cash on hand	7,212 35
	$70,222 41

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

Dr.

To Notes payable	$50,265 00
Schools, undrawn balances	605 35
Interest due and not paid	128 09
	$50,999 44

Cr.

By cash balance in hands of Jeremiah Lord	7,212 35
Uncollected Taxes	1,250 00
Liquors in Agent's hands	522 79
Amount due from Commonwealth, State Aid	6,280 21
" " " for Burials	15 00
" " Ephraim Averill,	90 72
" " City of Boston	10 29
" " Town of Andover	78 29
" " " Danvers	112 48
" " " Haverhill	86 50
" " " Westford	14 66
" " Commonwealth, Armory rent	84 00
" " Eastern R. Road, damage by fire	461 67
By Town Farm	16,000 00
Personal property at Farm	4,280 35
Engines, apparatus and houses	3,000 00
Hearse	600 00
Town House and three Safes	2,350 00
Furniture and Scales	100 00
Woodland at Linebrook	150 00
Woodland in Commonfields	65 00
Thatch bank at Great Flats	250 00
Thatch bank at Cross' bank	25 00
Land on Turkey Shore	150 00
Woodhouse and wood	250 00
Powder House and gravel pit	100 00
Gravel Pit in Scott's Lane	150 00
" " by Grammar School house	100 00
" " by Hayfield's Bridge	25 00
" " by J. B. Brown's	150 00
" " at Candlewood	50 00
" " at S. Goodwin's	125 00
Hay Scales, $800 00; Town Pounds, 100 00	900 00
Balance against the Town	5,960 19
	$50 999 44

Respectfully submitted,

JOSEPH ROSS,
S. N. BAKER,
A. D. WAIT,
} *Auditors.*

IPSWICH, March 1st, 1866.

To either of the Constables of the Town of Ipswich:

GREETING.

In the name of the COMMONWEALTH OF MASSACHUSETTS, you are hereby required to notify and warn the qualified voters of said town to meet at the Town Hall, on Wednesday, the 21st of March current, at nine o'olock, A. M., for the following purposes, viz:

ART. 1. To choose a Moderator.

ART. 2. To choose all necessary Town Officers for the ensuing year, and grant them such pay for their services as the town may think proper.

ART. 3. To hear and act on the reports of Committees.

ART. 4. To raise money for the support of Common Schools and the High School, and determine the manner of apportioning the same.

ART. 5. To raise money for the repairs of Highways, and determine the manner of apportioning the same, and expending the same.

ART. 6. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

ART. 7. To determine what compensation shall be allowed the Enginemen the ensuing year.

ART. 8. To see what discount, if any, shall be made to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of the taxes.

ART. 10. To see what sums of money the town will raise for the aid of the families of volunteers, as by law authorized.

ART. 11. To vote upon the question of abolishing the school districts in the town, as required by the General Statutes, chap. 39, sec. 4th.

ART. 12. To grant such sums of money to be raised upon the Polls and Estates within the town, for the purpose of defraying the debts of the town, and for the expenses of the current year, as may be deemed expedient, and make all necessary regulations and allowances respecting the same.

ART. 13. To see if the town will authorize the Prudential Committees in the several school districts to contract with the teachers the year ensuing.

ART. 14. To see what action the town will adopt in relation to changing the limits of the several school districts in the town.

ART. 15. To see if the town will authorize the payment of a certain sum of money to the Town of Topsfield, for schooling a child of Israel Wildes in one of the district schools of said town the past year.

ART. 16. To see if the town will authorize the sale of the land on Turkey Shore, and the old gravel pit lot, near the house of William Haskell.

ART. 17. To see if the town will adopt any measures to prevent the waste and misuse of the several gravel pits in the town, and pass any vote or votes respecting the same.

ART. 18. To see if the town will grant a certain sum of money for repairing the gate and fence around the burying ground at Linebrook parish.

ART. 19. To see if the town will accept the act of the General Court, chap. 179, entitled, "an act relating to the sealing of weights and measures," passed and approved, April 23, A. D., 1863.

ART. 20. To see if the town will accept the list of Jurors, as revised by the Selectmen.

ART. 21. To see if the town will cause the causeways to be raised on the Argilla road leading to the beach.

And you are hereby directed to serve this warrant by posting up attested copies hereof at each of the Meeting Houses and on the School House in the North North School District, in said town, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant to the Town Clerk at the time and place of said meeting.

Given under our hands this seventeenth day of March, A. D. 1866.

JOSEPH FARLEY, } *Selectmen of*
THOS. H. LORD, } *Ipswich.*

ANNUAL REPORT

—OF THE—

RECEIPTS, EXPENDITURES, &C.

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING MARCH 1, 1867.

SALEM:
E. H. Fletcher & Co.'s Book and Job Printing House.
(OVER HORSE RAILROAD OFFICE.)

REPORT.

Current Expenses

Fire Department.

Paid 9 Engineers	$27 00	
9 Hook and Ladder men	18 00	
98 Engine men	294 00	
Russell & Archer, repairs on engine house	133 42	
James Boyd & Son, hose	109 50	
Asa Lord, land rent and oil	10 34	
I. K. Jewett, oil	1 42	
Fenton Watson, repairs	5 00	
Hunneman & Co., for ditto	6 00	
W. & B. H. Smith, for ditto	2 75	
Moses Spiller, for ditto	4 00	
N. Goodhue Jr., for ditto	13 00	
Mark Newman, for ditto	1 30	
John H. Blake, for ditto	6 75	
Geo. Russell, for ditto	4 00	
Geo. W. Sherburne, for ditto	6 00	
Geo. C. Lord, for ditto	2 00	
Daniel Kimball Jr., for ditto	1 50	
W. W. Wilson, for express	6 85	
Noyes & Willcomb, for ditto	1 85	
		$654 68

Miscellaneous.

Paid W. T. Averill, ringing bell	25 00	
Asher Blake, care of town clock	20 00	
J. F. Gwinn, line for town clock	5 50	
Levi Lord, repairs on burying ground	18 90	
L. A. Swasey, printing town and school reports	93 25	
L. A. Swasey, for printing	26 25	
Geo. W. Pease, for ditto	2 00	
Foote & Horton, for ditto	1 25	
C. K. Darling, stationery	11 41	
Geo. Haskell, stamps and copies	18 29	
J. L. Akerman, postage	1 14	

S. Coburn, oil &c. for town house..	31 30	
I. K. Jewett, sundries for ditto....	3 34	
Josiah Lord Jr., lamps, chimneys, &c. for ditto.....	4 30	
Moses Peabody, wood for ditto....	3 00	
Abraham Caldwell, " for ditto....	14 65	
Abraham Lord, " for ditto....	3 00	
M. G. Lord, sawing wood for ditto	9 37	
Stephen Baker, attendance on Selectmen and lock up.....	20 25	
Thomas Tilton, constable, services,	9 00	
James W. Watts, police ditto....	5 00	
George Brown, ditto.....	7 50	
D. S. Russell, ditto.....	5 00	
Silas Crane, ditto.....	2 50	
John J. Philbrook, ditto.....	7 50	
Harrison Smith, ditto.....	5 00	
H. A. Davis, sealing weights.....	2 65	
G. A. Willett, express.....	5 00	
W. W. Wilson, ditto.....	1 35	
Noyes & Willcomb, ditto.....	3 40	
Stephen Baker, repairs on Town House and gravel pit.....	6 53	
Stephen Baker, attendance at Town House.....	37 00	
C. M. Arthur, rep'rs on Town House	60	
E. Plouff, jr., ditto.....	8 25	
Jacob Low, ditto.....	50	
R. T. Dodge, travelling expenses,.	2 00	
Andrew Geyer, school books.....	6 80	
Abraham Lord, jr., census of school children.....	17 00	
Wm. G. Brown, horse hire and damage, 1865	35 00	
Jeremiah Lord, travelling expenses	8 00	
C. A. Sayward, legal services....	5 00	
Aaron Cogswell,.....	2 10	
Wm. Newman, one share in pump.	5 00	
		$499 88
Fire Department.....		654 68
		$1,154 56

Liquor Agency.

1866, March 1.	Dr.	
To stock on hand Mar. 1, 1866.....	$522 79	
Paid for U. S. License.....	25 00	
E. F. Porter, liquors.....	737 19	
J. I. Baker, for ditto.....	1734 84	
A. Geyer, salary.....	12 50	
S. Coburn, salary, rent, &c.....	144 52	
Willetts' Express.....	15 40	
Wilson's Express.....	12 45	
Stephen Baker, lumber.....	2 45	
		3,207 14
Balance.....		260 06
		$3,467 20

1866, March 28.		Cr.	
By cash am't of sales by agent in	March	$179 12	
" " "	April	170 15	
" " "	May	111 01	
" " "	June	178 32	
" " "	July	216 98	
" " "	August	410 98	
" " "	Sept.	314 49	
" " "	Oct.	341 62	
" " "	Nov.	314 36	
" " "	Dec.	341 40	
" " "	Jan.	349 53	
" " "	Feb.	274 91	
			3,202 87
By *stock on hand March 1, 1867.....			264 33
			3,467 20
			3,207 14
			$260 06

* This statement is made according to the best information we could obtain, no data having been furnished the Auditors whereby they could certify correctly to the kinds, quality or quantity of liquors, if any, in the agent's hands.—*Auditors.*

Fees and Salaries.

Paid Geo. Haskell for salary and extra	$100 00	
R. T. Dodge, for ditto.....	100 00	
~~Geo. Haskell,~~ for ditto.....	100 00	
Jer'h Lord, salary Treas'r & Coll'r	300 00	
W. K. Bell, salary & fees as Town Clerk.....	61 35	
Aaron Cogswell, services as School Committee.....	30 00	
Chas. A. Sayward, for ditto.....	36 50	
Geo. R. Lord, for ditto.....	20 00	
Jos. Ross & others, serv's as auditors	30 00	
J. W. Watts, services as constable	9 00	
D. S. Russell, for ditto.....	4 00	
Jos. Spiller, services as police officer	11 00	
Stephen Baker, for ditto.....	12 50	
Harrison Smith, for ditto.....	13 00	
George Brown, for ditto.....	6 50	
D. C. Worcester, for ditto.....	3 00	
Wesley K. Bell, military record...	43 70	
Geo. Haskell, fees on sheriff's sale	8 00	
	———	$888 55

Highways and Bridges.

Paid Sylvester Goodwin for labor,.....	$5 00
Thomas Staniford,.....	1 50
James Scott,.....	1 00
Joseph Kinsman,.....	48 93
Ira Carlisle,.....	1 20
Thomas Low.....	8 95
Andrew Low,.....	2 25
John Hubbard,.....	3 15
Gardner A. Brown,.....	6 00
Willard B. Kinsman,.....	5 00
Asa Kinsman,.....	3 75
Augustine Stone,.....	3 00
Alfred Smith,.....	3 06
Harvey Whipple,.....	3 16
Tristram Brown,.....	1 65
George W. Warner,.....	5 64
Daniel Kimball, teaming,.....	7 00

Paid Emerson Howe, labor,.....	22 13
Abel S. Howe,.....	1 50
Wm. P. Perley,.....	6 37
A. A. Rutherford,.....	7 80
James Griffin,.....	9 50
Perley B. Lakeman,.....	10 50
Daniel O. Collins,.....	3 50
James W. Wiley,.....	1 00
Patrick Riley,.....	7 00
Harrison Smith.....	7 00
Andrew Russell,.....	7 00
Ira Worcester,.....	9 50
Alfred Manning,.....	7 25
Oliver Underhill,.....	7 00
Henry Wilson,.....	5 50
Albert S. Brown,.....	8 50
James Scott,.....	2 25
Luke Murry.....	2 75
John Worth,.....	25 60
Jacob P. Scanks,.....	2 50
Randall Andrews,.....	2 50
Joseph H. Lord,.....	18 50
George Low,.....	4 37
Sylvester Goodwin, labor on bridge,	5 00
Daniel F. Pinder, labor,.....	21 00
Geo. E. Lord.....	9 00
Charles B. Smith,.....	4 00
John Pingree.....	1 00
Geo. W. Warner,.....	5 25
Thomas Staniford,.....	6 50
Luther Chaplin,.....	17 00
John W. Lord,.....	6 28
John G. Caldwell,.....	3 50
Thomas Staniford.....	13 50
Daniel W. Appleton,.....	32 00
Joseph Farley,.....	30 00
Timothy Curran,.....	36 00
Michael Curran,.....	8 00
Ezra Merrill,.....	11 00
John G. Caldwell,.....	8 37
Perley B. Lakeman,.....	5 00
Joseph Dunn,.....	3 50
Andrew Russell,.....	74 05

Alfred Norman,.....	4 00
James Scott,.....	19 00
James Scott, Jr.,.....	10 00
Joseph Fowler,.....	63 00
Timothy Curran,.....	42 00
J. Russell,.....	2 00
Luke Murry,.....	7 00
John Worth,.....	77 50
Cornelius O'Connell,.....	6 00
Flint & Gove,.....	2 50
Oliver Underhill,.....	17 25
Albert Brown,.....	15 00
Jacob P. Scanks,.....	10 00
J. T. Worcester,.....	3 00
Ezra Russell,.....	4 00
Nathaniel Goodhue,.....	16 37
John Kimball,.....	18 00
N. R. Rutherford,.....	14 87
Edward Lord,.....	95 00
David Grady,.....	15 00
Wm. Lord, 4th,.....	2 50
Geo. E. Lord,.....	62 50
Isaac Lord,.....	24 50
Frederick Mitchell.....	70 00
Daniel O. Collins,.....	24 75
John G. Caldwell,.....	17 50
James Safford,.....	4 37
Jacob C. Safford,.....	10 00
Isaac Kimball,.....	22 93
Thomas Staniford,.....	50 83
Daniel Kimball, Jr.....	4 00
Nathaniel Archer,.....	15 75
Michael Dunn,.....	1 75
Nathaniel Harris,.....	27 50
Luther Lord,.....	18 00
Aaron Lord,.....	7 00
Frederick Bray,.....	10 40
John Moore,.....	2 00
A. T. Guilford,.....	10 17
Joseph Dunn,.....	1 50
Charles C. Lavalette,.....	2 00
Solomon L. Howe,.....	6 00
Wm. Kimball,.....	2 00

Paid Augustus M. Perley,	75
Abel S. Howe,	67
Erastus Clark,	2 00
D. P. Pingree,	4 00
Gilbert Conant,	5 25
Wm. F. Conant,	79 70
Hardy M. Beck,	9 00
Levi Lord	10 07
Isaac Kimball,	6 12
Wm. Lord, Jr.	12 00
John Lummus,	26 00
Edward Lord,	4 50
Daniel Kimball,	3 25
N. C. Perkins,	4 50
E. C. Rankin,	10 00
Ezra Merrill,	2 00
N. R. Rutherford,	1 75
Andrew Russell,	6 12
James Williams	4 37
Abraham Lummus,	4 00
James H. Wiley,	4 00
Nathaniel Harris,	4 50
George E. Lord,	2 00
Henry Wilson,	58 80
D. W. Appleton,	39 75
John Roberts,	5 26
Joseph Kinsman,	7 27
Thomas Staniford,	10 00
Josiah Lord,	111 25
Isaac Lord,	3 00
N. Archer	4 00
Timothy Curran,	16 00
Wm. G. Brown	6 00
E. & M. Peabody,	14 00
Joseph Farley,	24 50
John H. Cogswell, lumber,	40 95
I. K. Jewett, nails,	45
Jacob Low, covering stones,	10 00
John Low, labor,	33 73
E. Cogswell & Son, nails, &c.	1 20
Foster Russell, railing,	8 52
W. & B. H. Smith, grates,	1 62
Aaron F. Brown, labor,	3 12

Paid James Gwinn,	26 00	
Gorham T. Hills,	1 40	
Joseph Smith, and others, Thomas L. Warner, and others, John Worth, and others, bills for clearing snow from Highways,	520 25	
Daniel Boynton, and 29 others, lab'r	160 28	
Cor. O'Connell, " 42 " "	377 89	
Luther Chaplin, " 17 " "	87 25	
Total,		$3,207 60

Poor.

Rents.

Paid Sarah Kimball, house rent for Mrs. Bradley,	$40 00	
Abraham H. Bond, house rent for Mrs. Brown,	30 00	
Sarah Burnham, house rent for Mrs. Dudley,	25 00	
Oliver Underhill, house rent for Mrs. Goodwin,	20 00	
Elizabeth Hovey, house rent for Mrs. Wyatt,	16 00	
Elizabeth Jones, house rent for Mrs. Buzzel,	12 00	
Manning Dodge, house rent for Mrs. Rust,	12 00	
Asa Lord, house rent for Silas Poor,	16 00	
D. S. Russell, house rent for Mrs. E. Harris,	2 66	
T. P. Foster, house rent for Joanna Harris,	18 00	
		$191 66

Miscellaneous.

Paid Asa Lord for Groceries, &c.	$82 00	

Paid F. Whitcomb, groceries, &c.,	84	00
Tho.'s E. Condon, " "	18	00
Stephen Coburn, " "	21	00
E. Cogswell & Son, " "	38	00
I. K. Jewett, " "	2	00
J. F. Clothey, clothing, &c.	5	00
R. T. Dodge, coal,	7	00
Wm. G. Brown, coal,	81	72
Abel S. Howe, wood,	20	25
Joseph Conant, do.	35	90
D. G. Chapman, do.,	11	62
B. D. Appleton. do.,	42	62
Charles Palmer, medical aid,	51	00
A. H. Sweet, do.,	27	78
J. B. Tenney, aid to poor travellers,	9	00
E. R. R. Co., tickets " "	2	00
W. F. Averill, burials,	6	00
A. P. Ross, teaming supplies,	33	00
N. Goodhue. measuring and piling wood,	5	75
Daniel Clark, coffins,	12	00
Alfred Dole, conveyance of pauper,	1	50
Manning Dodge, meat,	1	00
J. C. Perkins, legal advice,	10	00
George Haskell, travelling expenses,	3	20
	$611	34

Supplies in other Towns.

Paid Worcester Lunatic Hospital, board of Miss Graves	$178	47
City of Lynn, supplies to Mrs. Porter	99	00
" Salem, " Mrs. Durgen and Barker	145	18
City of Newburyport, supplies to Mrs. Wallis and others	72	75
Town of Gloucester, supplies to Mrs. Lakeman	129	59
Town of Fitchburg, supplies to Miss Gaines	86	05
Town of Rowley, supplies to Mrs. Clarke	16	00

Paid Town of Bradford, supplies to Mr. Bridges	8 54	
A. Mahoney, house rent, Mrs. Barker	6 05	
Harrison Smith, conveyance of pauper	11 80	
		753 43
Rents		191 66
Miscellaneous		611 34
		$1,556 43

Cr.

By amount received of Andover	$86 29	
" " Rockport	43 88	
" " Sandwich	38 50	
" " Westford	14 60	
" " Newburyport	76 50	
" " Danvers	150 75	
		410 52
		$1,135 91

Names of Persons assisted by the town, and the amount to each.

Nathaniel Emmons,	$3 80
Sarah Brown,	66 00
Louisa Goodwin,	30 00
Mrs. Levi Hovey,	34 00
Susan Spiller,	14 65
Elizabeth Buzzell,	18 00
Judith Rust,	42 00
Lucy Caldwell,	65 47
Ephraim Grant,	47 00
Stephen W. Hovey,	13 00
Sally Sweet,	38 00
John Wells,	25 80
John L. Tibbetts,	2 50
Eunice Dow,	57 15
Patrick Reddy,	3 00

Expenses of Farm.

Dr.

Paid Isaac Lord, for labor	$95 75	
A. T. Guilford, for ditto	104 00	
Nathan Jewett, for ditto	28 00	
B. D. Chapman, for ditto	240 00	
B. D. Appleton, superintendent	475 00	—942 75
Asa Lord, groceries, &c	429 94	
E. Cogswell & Son, for ditto	187 82	
F. Willcomb, for ditto	194 79	
I. K. Jewett, for ditto	102 23	
T. E. Condon, for ditto	81 90	
C. Damon, for ditto	151 20	
J. Butman, for ditto	30 78	
I. Coburn, for ditto	6 77	–1,185 43
S. N. Baker, for clothing	9 08	
J. F. Clothey & Co., for ditto	21 67	
Geo. W. Ellis, for shoes	14 10	
N. R. Waite, for ditto	15 75	
John A. Johnson, for ditto	8 65	
Mark Newman, for ditto	13 50	— 82 75
R. T. Dodge, for coal	165 73	
Wm. G. Brown, for ice	10 00	
Willcomb & Co., for crockery	4 40	
E. Plouff, for utensils	8 19	
C. M. Arthur, for ditto	16 02	
Isaac Flitner, for medical services	30 00	
S. Coburn, for medicines	2 19	
A. Geyer, for ditto	5 05	
Eben Kimball, for repairs	9 25	
John Hodgkins, for ditto	12 90	
Gardner Chilson, for ditto	20 00	
John Lane, for ditto	8 75	
Stephen Baker, for ditto	4 27	
W. & B. H. Smith, for iron work	5 20	
C. W. Chapman, for ditto	69 22	
D. L. Hodgkins, for lumber	2 15	
Daniel Clarke, for coffin	11 00	
Sundry bills paid by Superintendent	354 54	—738 86
		$2,949 79

By Sales from Farm, *Cr.*		
English Hay	$706 94	
Salt Hay, Thatch, &c	251 90	
Potatoes	114 84	
Calves	21 95	
Pigs	40 00	
Sheep and Lambs	69 00	
Poultry	13 21	
Eggs	22 58	
Barley	20 25	
Butter	151 95	
Pork	41 77	
Milk	2 00	
Hides	27 74	
Sundries	9 06	
Increase of personal property at Farm	210 80	
		1,703 99
Balance against the Farm		1.245 80
		$2,949 79

The number of Paupers at the Alms House is nineteen; the average number for the past year was twenty.

The average cost of supporting them, by the usual method of computation, is two dollars per week.

INVENTORY OF THE PROPERTY AT THE FARM.

Stock, &c.

	1866.		1867.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Oxen,	6	$480 00	6	$480 00		
Cows,	12	480 00	10	400 00		$80 00
Heifers,			5		100 00	
Bull,	1	30 00				30 00
Horses,	2	250 00	2	250 00		
Sheep,	26	210 00	31	217 00	7 00	
Shoats,	7	210 00	9	270 00	60 00	
Fowls,	35	17 50	47	23 50	6 00	
Turkeys,	3	4 50	1	1 50		3 00
Horse Wagon,	1	35 00	1	35 00		
Sleigh,	1	20 00	1	20 00		
Chaise,	1	25 00	1	25 00		
Ox Wagons,	2	170 00	2	170 00		
Ox Carts,	2	100 00	2	100 00		
Ox Sleds,	1	15 00	1	15 00		
Mowing Machine,	1	70 00	1	70 00		
Plows,	6	65 00	6	65 00		
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Winnow Mills,	1	8 00	1	8 00		
Tools,		150 00		150 00		
Wood, cords,	20	140 00	20	140 00		
Coal, tons,	2½	35 00	2½	35 00		
Groceries,		75 00		41 00		34 00
Stoves,		6 80	6	80 00		
Furniture, Bedding, &c.,		231 00		$231 00		
		$2,913 00		$2,939 00	$173 00	$147 00
		1,367 35		1,552 15	302 40	117 60
		$4,280 35		$4,491 15	475 40	$264 60
				4,280 35	264 60	
				$210 80	$210 80	

INVENTORY OF THE PROPERTY AT THE FARM.

Produce, &c.

	1866.		1867.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Corn, bushels,	60	$60 00	170	$170 00	$110 00	
Barley, "	50	75 00	10	15 00		$60 00
Rye, "			6	7 50	7 50	
Beans, "	10	30 00	15	30 00		
Potatoes, "	300	200 00	300	200 00		
Roots, "	10	5 00	50	25 00	20 00	
Onions, "	2	3 00	3	3 00		
Beef, barrels,	3½	59 50	3½	59 50		
Pork, "	3	66 00	3	66 00		
Cider, "			2	20 00	20 00	
Apples, "			2½	10 00	10 00	
Soap, "	2	11 50	2	11 50		
Ham, pounds,	240	33 60	200	28 00		5 60
Lard, "	80	12 00	80	12 00		
Beef, "	150	18 00	50	6 00		12 00
Tallow, "	50	7 00	60	8 40	1 40	
Butter, "	65	22 75	60	22 75		
English Hay, tons,	20	400 00	18	360 00		40 00
Salt Hay, "	10	120 00	10	120 00		
" " Market, tons,	6		6	90 00	90 00	
Black Grass, tons,	14	168 00	14	168 00		
Thatch, "	9	63 00	11	77 00	14 00	
Straw, "	1	8 00	1	8 00		
Litter, "			4	24 00	24 00	
Pickles, gallons,	10	5 00	15	7 50	2 50	
Squashes,			100	3 00	3 00	
		$1,367 35		$1,552 15	$302 40	$117 60

EXPENSES AND INCOME FOR THE YEAR 1866.

Expenses.

Amount paid for current expenses	$1,154 56
" " Fees and Salaries	888 55
" " Highways and Bridges	3,208 19
" " Poor Account	1,556 43
" " Expenses Farm beyond income	1,245 80
" " Interest on Town Notes	2,753 75
" " Abatements	201 81
" " Discount on Taxes	593 44
" " Reimbursement Citizen's Fund	30 00
Balance, being income beyond expense	3,215 08
	$14 847 61

Income.

Amount raised for current expenses	$11,093 63
" " Highways and Bridges	1,500 00
Income of Town House	127 25
Rent of Hay Scales	106 75
Rent of Turkey Shore Pasture	6 00
Licenses on Dogs	52 00
Gravel	93
Rec'd from Commonwealth for census expenses, 1865	105 00
" " Corporation Tax	1,045 53
" other towns, for amount of Poor bills	410 52
" Eastern Railroad, for damage by fire at Farm	400 00
	$14,847 61

JEREMIAH LORD, TREASURER AND COLLECTOR.

Dr.

To balance in his hands March 1, 1866	$8,562 16
State Tax for 1866	5,010 00
County " "	1,753 30
Town " "	14,893 63
Highway " "	1,500 00
Discount on County Tax	6 58
Commonwealth School Fund	178 05
" Corporation Tax	1,122 33
" State Aid for 1864	462 94
" " " 1865	5,500 00
" " Pauper Account	40 25
Income from Town House	127 25
Cash from Liquor Agent	3,202 87
Rent of Hay Scales	106 75
" Turkey Shore Pasture	6 00

231567

596294

Cash for Dog Licenses	52 00
" Gravel	93
" Sales from Farm	1,138 65
Money hired on Town Notes	2,400 00
Commonwealth, for Census	105 00
Town of Andover,	86 29
" Danvers	150 75
" Rockport	43 88
" Sandwich	38 50
City of Newburyport	76 50
Town of Westford	14 60
Eastern Railroad, for damage by fire	400 00
	$46,979 21

Cr.

By Orders drawn by Selectmen	$15,351 86
Abatements	261 81
Discount on Taxes	607 84
Principal on Town Notes paid	3,950 00
Interest " "	2,753 75
Citizens' Fund, balance reimbursed	30 00
State Tax paid	5,010 00
County Tax paid	1,753 30
State Aid for 1865 paid	141 33
" " 1866 "	8,522 64
Uncollected Taxes 1865	233 00
" " 1866	1,215 32
Cash on hand	7,208 36
	$46,979 21

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS

Dr.

To Notes payable	$48,805 00
Schools, undrawn balances	1,318 37
Interest due and not paid	364 23
	$50,487 60

Cr.

By cash balance in hands of Jeremiah Lord	$7,208 36
Uncollected Taxes	1,448 32
Liquors in Agent's hands,	264 33
Amount due from Commonwealth, State Aid	8,734 85
" " " Armory Rent	84 00
" " Ephraim Averill	190 72
" " City of Boston	10 27

866397

" " Town of Haverhill	154 00
" " Town of Westford	7 82
" " J. H. Burnham, for English Hay, 1865	41 18
" " " Salt Hay	25 00
" " Est. of Isaac Lord, for board of his widow	400 00
Town Farm	16,000 00
Personal Property at Farm	4,491 15
Engines, Apparatus and Houses	3,000 00
Hearse	600 00
Town House and three Safes	2,350 00
Furniture and Scales	100 00
Woodland at Linebrook	150 00
" Commonfields	65 00
Thatch Bank at Great Flats	250 00
" " Cross' Bank	25 00
Land on Turkey Shore	150 00
Wood House and Wood	250 00
Powder House and Gravel Pit	100 00
Gravel Pit in Scott's Lane	150 00
" " by Grammar School House	100 00
" " Hayfield's Bridge	25 00
" " J. B. Brown's, Essex Road	150 00
" " Candlewood	50 00
" " S. Goodwin's	125 00
Hay Scales, $800 00; Town Pounds, $100 00	900 00
Balance against the Town	1,977 60
	$50,487 60

We find that the system of keeping the accounts of the town in the several departments is not such as is commendable for accuracy or dispatch, which may be accounted for in part, as the town is unwilling to pay the Selectmen, Assessors and Overseers a sufficient salary for the services which they are called upon to perform. We find by their bills that are on file, that they have charged one hundred dollars more than the salary voted them, for extra services, but what those extra services were we are unable to ascertain, as they give us no information by their bills.

Respectfully submitted,

A. D. WAIT,
JOSEPH FARLEY,
GEO. R. LORD,
} *Auditors.*

IPSWICH, March 1st, 1867.

1866

To either of the Constables of the Town of Ipswich,

GREETING.

In the name of the COMMONWEALTH OF MASSACHUSETTS, you are hereby required to notify and warn the legal voters of said town to meet at the Town House on Wednesday, the 20th day of March current, at nine o'clock, A. M., for the following purposes, viz :

ART. 1. To choose a Moderator.

ART. 2. To choose all necessary Town Officers for the ensuing year, and grant them such pay for their services as the town may think proper.

ART. 3. To hear and act on the reports of Committees.

ART. 4. To raise money for the support of the High and Common Schools, and determine the manner of apportioning the same.

ART. 5. To raise money to repair the highways, and determine the manner of apportioning the same.

ART. 6. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

ART. 7. To see what compensation shall be allowed the Enginemen the ensuing year.

ART. 8. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of taxes.

ART. 10. To see what sums of money, if any, the town will raise for the aid of the families of volunteers, as by law authorized.

ART. 11. To see if the town will authorize the Prudential Committees to contract with the teachers in the several school districts the ensuing year.

ART. 12. To grant such sums of money to be raised upon the polls and estates within the town, for the purpose of defraying the debts of the town, and for the expenses of the current year, as may be deemed expedient, and make all necessary regulations and allowances respecting the same.

ART. 13. To see what action the town will take in relation to changing the limits of the several school districts in the town.

ART. 14 To see if the town will authorize the sale of a part of the new gravel pit, near the house of Patrick Riley.

ART. 15. To see if the town will give the inhabitants of Linebrook Parish the privilege of working out their highway taxes, or paying the money as formerly.

ART. 16. To see if the Town will accept the list of jurors as prepared and posted up by the Selectmen.

ART. 17. To see if the town will authorize the Assessors to abate certain taxes of the year 1865.

ART. 18. To see what action the town will take as regards building a new High School House, and to raise money for that purpose.

ART. 19. To see if the town will accept the road leading from Baker's Causeway to Lakeman's Beach.

ART. 20. To see if the town will authorize a suit to be commenced against certain parties that owe the town.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meetinghouses, and at the school house in the North North District in said town, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant to the Town Clerk at the time and place of said meeting.

Given under our hands this fifteenth day of March, A. D., 1867.

RICHARD T. DODGE, } *Selectmen of*
THOMAS H. LORD, } *Ipswich*

ANNUAL REPORT

—OF THE—

RECEIPTS, EXPENDITURES, &C.

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING MARCH 1, 1868.

SALEM:
Steam Printing House of E. H. Fletcher & Co.
(Over Horse Railroad Office.)

REPORT.

Current Expenses.

Fire Department.

Paid Russell & Archer, repairs on engine house	$8 01
6 Engineers	24 50
108 Enginemen	354 00
John Worth, oil	4 00
F. Mitchell, rent of land, 1866-'7	16 00
Asa Lord, land rent, oil, nails, &c.	9 11
Stephen H. Baker, oiling hose	2 50
William Chapman, for ditto	3 50
S. G. Cheever, repairs on ditto	7 00
Robert Stone, for repairs on engine house	34 00
D. L. Hodgkins, lumber	28 58
Foster Russell, repairs on ladder box	3 06
Mark Newman, stove, camps, &c.	18 50
I. K. Jewett, oil, &c.	2 40
Benjamin Newman, painting, &c.	20 42
Moses Spiller, labor on engine	10 00
Abram Burnham, watching fire,	2 50
Joel Tibbetts, for ditto	1 25
George W. Stone, for ditto	1 25
G. A. Willett, express	7 65
George Russell, repairs on engine house	6 50
William G. Brown damage to well and horse hire	6 00
	$570 73

Miscellaneous.

Paid E. H. Fletcher & Co., for printing town repors & note book.....	67 12
E. H. Fletcher & Co., printing tax bills, notices, &c.,.....	17 25
J. S E. Rogers, for printing school reports.....	28 00
Andrew Geyer, stationery.....	16 93
Charles K. Darling, ledger.....	8 00
Cutter & Tower, record book.....	2 50
Wesley K. Bell, stationery.....	5 50
William T. Averill, ringing bell....	25 00
Asher Blake, care of town clock....	20 00
H. A Davis, sealing weights.....	4 85
Y. G. Hurd, examining soldiers....	10 00
Noyes & Wilcomb, express.....	2 90
J. L. Akerman, postage,.....	1 94
Charles A. Sayward, legal advice...	6 00
Silas Crane, clam-flat agent.....	39 75
Albert Tenney, horse hire for school committee, militia, &c.,.....	3 00
Abram Lord, taking census school children.....	21 00
A. D. Wait, distributing reports,...	3 00
Jeremiah Lord, travelling expenses,	11 90
S. N. Baker, painting.....	1 87
R. T. Dodge, expenses on G. Conant case.....	7 98
T. H. Lord, for ditto.....	5 20
A. F. Brown, for ditto.....	5 20
N. D. Dodge and others for ditto..	61 69
A. Caldwell, wood.....	9 50
M. Peabody, for ditto.....	3 00
I. K. Jewett, for ditto.....	21 73
I. K. Jewett, oil, &c.,.....	5 60
S. Coburn, oil.....	27 05
Benjamin Newman, repairs.....	9 05
Mark Newman, chimneys.....	70
M. G. Lord, sawing wood.....	9 37
F. Willcomb, chandeliers.....	33 00
Stephen Baker, care of lock-up....	17 50

Stephen Baker attendance on Selectmen	14 00	
Stephen Baker, materials and labor on town house	8 86	
Stephen Baker, sealing hay scales	3 50	
Stephen Baker, attendrnce at town house,	28 75	
S. N. Baker, painting	1 25	
		$1140 17

Liquor Agency.

	Dr.	
Stock on hand, Mar. 1, 1867	264 33	
Paid John I. Baker for liquor	3647 38	
Stephen Coburn, salary	144 00	
Stephen Coburn, rent	40 00	
Stephen Coburn, book	3 25	
Stephen Coburn, express & freight	25 40	
Willett's express	19 10	
Noyes & Willcomb	1 90	
Balance gained in trade	535 95	
		$4681 31

	Cr.	
By amount of sales	4368 22	
Stock on hand Mar. 1, 1868	299 98	
Cash on hand	13 11	
		$4681 31

Fees and Salaries.

Paid James Watts, notifying town meeting	5 00	
John R. Baker, school committee	30 00	
Edward P. Kimball for ditto	31 75	
Aaron Cogswell for ditto	36 00	
Yorick G. Hurd, return of deaths	1 20	
William T. Averill for ditto	3 20	
Jane Foster for ditto	30	
David F. Dow for ditto	2 30	
Daniel Clarke for ditto	6 40	
A. D. Wait, Joseph Farley, G. R. Lord, Auditors	36 00	

Nath'l Shatswell, notifying town meeting, officers, and police services,	16 00	
John J. Philbrook for ditto police services	16 00	
Joseph Spiller, police services	7 00	
Stephen Baker, for ditto	14 00	
E. G Hull, notifying town meeting and officers	10 00	
Pirch T. Dodge, salary as Selectman, Assessor and Overseer	100 00	
Thomas H. Lord for ditto	100 00	
Aaron F. Brown for ditto	100 00	
Jeremiah Lord, Treas'r & Collector	300 00	
Wesley K. Bell, salary as Clerk,	25 00	
Do., return of deaths, births, and marriages	28 25	
		$868 40

Highways and Bridges.

Paid Gardner A. Brown, for labor	6 80
Thomas Brown	34 90
John Galbraith	3 80
Thomas Galbraith	70
Otis K. Glover	2 10
Joseph Kinsman	41 92
Willard B. Kinsman	34 18
Joseph Marshall	16 20
Frederic Bray	13 80
Daniel Kimball	4 00
Daniel Kimball, jr	80
Joseph Hovey	2 00
E. B. Harris	2 00
Manning Dodge	1 00
Sylvester Brown jr	1 20
Charles Hills	1 00
John Shtaswell	1 00
D. O. Collins	1 60
D. Dickinson	1 30
Isaac Kimball	70
S. M. Blaisdell	3 00
S. P. Foster	3 00
James A. Lord	1 00

Josiah Lord	59 32
D. W. Appleton	10 00
William Wade	1 00
Ebèn Falls	5 40
James Galbraith	1 50
A. B. Fellows	15 40
Aaron F. Brown	20 00
D, S. Russell	2 00
Henry Wilson	12 50
Aaron Kinsman	18 95
A. A. Rutherford	5 70
Edward Brown	3 20
A. S. Brown	8 00
Afred Manning	6 00
John Patch	8 20
Andrew Low	3 00
William Ready	1 00
Oliver Underhill	26 25
Charles Smith	17 07
Ezekiel Peabody	4 00
George Woodbury	9 60
William F. Burnham	4 50
David Foster	20 00
Augustine Stone	8 60
James Griffing	24 00
John Roberts	12 60
Clarence Coburn	3 40
David Berry	2 60
John H. Kimball	2 00
F. Mitchell	2 50
G. W. Warner	2 00
John Lummus	8 15
Ebenezer Harris	2 70
Nathaniel Caldwell	8 15
David Russell	1 35
Caleb Lord	3 30
Eben Lord	3 40
Thomas Staniford	1 55
Joseph Grant	7 50
Asa Lord, jr	1 50
William L. Lord, jr	8 50
Gorham F. Hills	80
Eli C. Rankin	20 80

Asa P. Stone	15 00
Timothy Curran	2 00
Elisha Brown	12 80
John Marshall	10 60
John H. Burnham	1 80
Mannasseh Brown	36 55
Charles Thompson	5 40
Alfred Smith	13 70
John Low	5 60
Joseph Huckins	18 00
William Chapman	1 00
William Lord	1 00
George Hobson	1 00
Asa Butler	1 00
Ezra Merrill	1 00
Richard Lakeman	5 00
Horace Searles	1 00
Joseph Horton	33 80
William T. Cross	12 20
William H. Kinsman	30 00
Joshua Lamson	23 40
John Brown	43 45
Thomas Low	10 00
Hervey Whipple	11 20
Patrick Riley	2 80
M. McDonald	21 92
David Scanks	1 80
Jacob I. Scanks	5 80
Hardy M. Beck	3 80
George Buzzell	1 70
Benjamin Ellsworth	7 00
Isaac Buzzell	7 00
Henry Terhune	6 00
John Worth	21 00
E. N. Brown	11 30
J. S. Potter	1 60
Daniel Conant	1 60
W. F. Conant	3 80
Mark Foss	14 50
Aaron Hubbard	13 40
Michael Laffy	3 00
John G. Cole	3 00
John Muldoon	1 00

Joseph Farley	6	75
Patrick Reddy	1	40
Michael Reddy	1	40
Randall Andrews	6	55
John Lasbury	3	00
Calvin Batchelder	2	80
Washington P. Pickard	2	00
D. L. Hodgkins, lumber	1	00
E. Cogswell & Son, do	3	76
I. K. Jewett, nails	3	75
Melzard Poor, grates	5	55
Jacob Scank, labor	1	80
John H. Cogswell, lumber for Manning Bridge	166	30
David Foster, clearing snow	5	68
Sylvester Goodwin, labor on bridge	3	00
T. L. & C. L. Warner, clear'g snow	3	20
Asa Lord, nails	1	19
William G. Brown, teaming and horse hire	23	50
Stephen Baker, labor on Manning bridge	39	30
		$1,276 44

Poor.

Rents.

Paid A. H. Bond, house rent for Mrs. Brown,	$36.00	
Oliver Underhill, do. for Mrs. Goodwin,	20	00
Elizabeth Jones, do for Mrs. Buzzell,	12	00
Joanna Weymouth, do for Mrs. Harris,	18	00
Stephen Coburn, do. for Mrs. Hovey,	12	00
Manning Dodge, do for Mrs. Rust,	12	00
		$110 00

Miscellaneous.

Paid Wm. G. Brown, for coal,.....	$86 39	
R. T. Dodge, for coal,.....	8 50	
City of Salem, partial supplies to Mrs. Barker & Mrs. Durgin,	105 08	
City of Newburyport, partial supplies to Mrs. Wallis and others,.....	49 49	
City of Lynn, supplies to Mrs. Porter,.....	78 00	
Town of Groton, board of Mrs. Mabon,.....	64 00	
Worcester Lunatic Hospital, b'rd of Miss Graves, ...	179 66	
F. Willcomb, partial supplies,...	32 00	
I. K. Jewett, do.....	16 00	
Asa Lord, do.....	8 33	
E. Cogswell & Son, do.....	8 00	
Thomas E. Condon, do.....	16 00	
Joseph Conant, wood,.....	23 75	
Daniel G. Chapman, do.,.....	32 37	
A. S. Howe, do.,.....	26 75	
Daniel Ellsworth, cutting wood,.	15 00	
Aaron P. Ross, teaming wood,..	33 33	
Nathaniel Goodhue, measuring and piling wood,.....	6 75	
Sylvester Brown, aid to poor travellers,.....	12 00	
Eastern Railroad Co. tickets for travellers,.....	5 50	
L. M. Blaisdell, conveyance of pauper,.....	1 00	
R. T. Dodge, travelling expenses	15 68	
Harrison Smith, for expenses to Tewksbury	5 80	
Dr. I. Flitner, medical attendance	30 00	
		$96 938

Cr.

By wood on hand.....	112 50
	$856 88

Supplies in other Towns, 1867.

Paid City of Boston	9 57
City of Newburyport	38 50
Town of Rockport	33 49
" Danvers	17 05
" Haverhill	42 50
" Westford	11 88
" Barre	25 65
State of Massachusetts	104 00
	$282 64

Cr.

By amount received of City of Boston	9 57
" " Town of Rockport	33 49
" " " Danvers	17 05
" " " Westford	11 88
" " " Barre	25 65
" " State of Mass.	99 86
over charge " "	4 14
Balance due	81 00
	$282 64

Expenses of Farm.

Dr.

Paid D. T. Perley, for oxen	$200 00
George Dane, for ditto	205 00
George W. Brown, for bull	50 00
John Whipple, for ditto	10 00
John G. Caldwell, for pig	17 00
I. H. Franklin, medical services	36 00
A. Geyer, for medicine	6 10
G. W. Ellis, for shoes	17 20
N. R. Wait, for ditto	20 25
B. D. Chapman, for labor	52 50
Levi L. Howe, for ditto	9 00
Benjamin S. Potter, for ditto	90 00
A. T. Guilford, for ditto	121 15
Isaac Lord, for ditto	196 00

Paid Nathan Jewell, for boat and labor..	4 75
B. D. Appleton, superintendent....	450 00
Stephen Coburn, for groceries.....	4 01
I. K. Jewell, for ditto.....	178 50
T. E. Condon, for ditto.....	58 78
F. Willcomb, dry goods & groceries	144 13
Asa Lord, for ditto.....	233 15
E. Cogswell & Son, for ditto.....	156 35
Curtis Damon, for ditto.....	56 28
C. M. Arthur, for repairs.....	17 04
Foster Russell, for ditto.....	42 79
Benjamin Newnan, for ditto.....	1 18
Mark Newman, for ditto.....	21 39
John Lane, for ditto.....	7 50
P. B Lakeman, for ditto.....	5 00
M. Poor, for blacksmith work....	75
C. W. Chapman, for ditto.....	56 27
John H. Cogswell, for lumber....	125 78
D. L. Hodgkins, for ditto.....	1 75
R. T. Dodge, for coal.....	151 72
John F. Clothy & Co., dry goods	16 36
S. N. Baker, for clothing.....	32 30
Noyes & Willcomb, knives for mowing machine	4 65
Daniel Clark, for coffin.....	12 00
E. Plouff, Jr., for utensils.....	6 62
Jonas Warren, for cement.....	2 35
William G. Brown, for horse hire..	1 00
Sundry bills paid by superintend't	370 77
	$3,193 37

By sales from Farm, *Cr.*

Eng'ish Hay	838 14
Second Crop,.....	85 16
Salt Hay and Thatch, ...	466 45
Potatoes,.....	66 50
Calves,.....	37 35
Pigs,.....	58 04
Lambs,.....	60 00
Poultry,.....	34 73
Eggs, ...	32 32

Barley,.....	7 60	
Butter,.....	155 85	
Pork,.....	109 16	
Milk,.....	3 57	
Hides,.....	20 77	
Apples,.....	123 00	
Cider,.....	23 20	
Oxen,.....	510 00	
Sundries,.....	13 50	
Cash from Town of Concord, for board of Mrs. Mabon, ...	8 00	
Cash from Levi Lord, for board of Mrs. Pickard,.....	25 00	
Cash from Joseph H. Lord, for board of Mrs. Pickard,.....	25 00	
Teaming wood for the poor, ...	10 00	
		$2,713 34
Balance against the Farm,		480 03

The number of paupers at the Alms House is sixteen; the average number for the past year was eighteen.

The average cost of supporting them, by the usual method of computation, is one dollar and forty-one cents per week.

INVENTORY OF PROPERTY AT THE FARM.

Stock, &c.

	1867.		1868.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Oxen,	6	$480 00	6	$480 00		
Cows,	10	400 00	13	520 00	120 00	
Yearlings,	5	100 00	7	140 00	40 00	
Bull,			1	30 00	30 00	
Horses,	2	250 00	2	250 00		
Sheep,	31	217 00	10	210 00		7 00
Shoats,	9	270 00	6	150 00		120 00
Fowls,	47	23 50	37	16 50		7 00
Turkey,	1	1 50				1 50
Horse Wagon,	1	35 00	1	35 00		
Sleigh,	1	20 00	1	20 00		
Chaise,	1	25 00	1	25 00		
Ox Wagon,	2	170 00		170 00		
Ox Carts,	2	100 00	1	100 00		
Mowing Machine,	1	70 00	1	70 00		
Plows,	6	65 00	6	65 00		
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Winnow Mill,	1	8 00	1	8 00		
Tools,		150 00		150 00		
Wood, cords,	20	140 00	20	140 00		
Coal, tons,	2½	35 00	5	45 00	10 00	
Groceries,		41 00		.33 95		7 05
Stoves,	6	80 00	6	80 00		
Furniture, Bedding, &c.,		231 00		231 00		
Ox Sleds,	1	15 00	1	15 00		
		$2,939 00		$2,996 45	$200 00	$142 55
		1,552 15		1,494 70	227 05	284 50
		$4,491 15		$4,491 15	$427 05	$427 05
		4,491 15			427 05	

INVENTORY OF THE PROPERTY AT THE FARM.

Produce, &c.

	1867.		1868.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Corn, Bushels,	170	$170 00	170	$170 00		
Barley, "	10	15 00	12	18 00	3 00	
Rye, "	6	7 50				7 50
Beans, "	15	30 00	12	24 00		6 00
Potatoes, "	300	300 00	150	100 00		100 00
Roots, "	25	25 00	30	30 00	5 00	
Onions, "	3	3 00				3 00
Beef, barrels	3½	59 50	2	34 00		25 50
Pork, "	3	66 00	2½	50 00		16 00
Cider, "	2	20 00	4	20 00		
Apples, "	2½	10 00	6	8 00	8 00	
Soap, "	2	11 50	2	11 50		
Ham, pounds,	200	28 00	250	35 00	7 00	
Beef, "	50	6 00	100	12 00	3 00	
Lard, "	80	12 00	100	15 00	3 00	
Tallow, "	60	8 40	75	10 50	2 00	
Butter, "	60	22 75	90	34 20	11 45	
Dried Apples, pounds,			30	4 50	4 50	
English Hay, tons,	18	360 00	18	360 00		
Salt " "	10	120 00	10	120 00		
" " Market, tons	6	90 00	14	154 00	64 00	
Second Crop, tons,			3	45 00	45 00	
Black Grass, "	14	168 00	11	132 00		36 00
Thatch, "	11	77 00	3	21 00		56 00
Straw, "	1	8 00	2	16 00	8 00	
Litter, "	4	24 00				24 00
Pickles, gallons,	15	7 50				7 50
Squashes, pounds,	100	3 00				3 00
Wool, "			300	60 00	60 00	
		$1,552 15		$1,494 70	$227 05	$284 50

EXPENSES & INCOME FOR THE YEAR 1867.

Expenses.

Amount paid for Current expenses			$1,140 17
"	"	Fees and Salaries	868 40
"	"	Highway and Bridges	1,276 44
"	"	Poor Account	856 88
"	"	Poor of other towns	292 64
"	"	Expenses Farm beyond income	408 03
"	"	Interest on Town Notes	2,281 68
"	"	Abatements	254 30
"	"	Discount on taxes	669 46
"	"	Worthless taxes	249 23
"	"	Reimbursement of Citizen's Fund	10 00
Balance, being income beyond expense			5,201 71
			$14,508 94

Income.

Amonnt raised for current expenses			$11,472 47
"	"	Highways and Bridges	640 58
"	rceived	Income of Town House	131 50
"	"	Income of Town Scales,	133 96
"	"	Rent of Turkey Shore Pasture,	6 00
"	"	Licenses on Dogs,	66 00
"	"	from State Corporation Tax,	1,049 91
"	"	State Pauper Account,	99 86
"	"	other towns for Poor bills,	362 71
"	"	gain in trade by Liquor Agent,	535 95
"	"	C. W. Chapman, for drills, &c.,	10 00
			$14,508 94

JEREMIAH LORD, TREASURER AND COLLECTOR.

Dr.

To cash in his hands March 1st, 1867,			$7,208 36
Uncollected taxes,			1,448 32
State tax committed to him,			8,350 00
County tax	"	"	2,103 90
Town tax,			15,772 47
Highway tax, non-residents,			140 58
Discount on County tax,			20 34
Commonwealth School fund			286 05
	"	Corporation tax,	1,049 91
	"	Pauper account,	99 86
	"	State Aid Account	6,800 00
Income from Town House,			131 50

Cash from Liquor Agent,	4,368 22
Income of Town Scales	133 96
Rent of Turkey Shore Pasture,	6 00
Cash for Dog Licenses,	66 00
Cash for Sales from Farm	2,037 82
Money hired on Town notes,	11,700 00
Town of Haverhill,	154 00
" Danvers,	26 05
" Westford,	19 07
" Barre,	25 65
" Concord,	8 00
City of Boston,	19 84
Town of Rockport,	33 49
Licenses to Concerts,	34 00
Charles W. Chapman,	10 00
Joseph H. Lord, cash $25 00 and note $25 00,	50 00
Levi Lord,	25 00
	$62,079 02

Cr.

By Orders drawn by Selectmen,	$15,327 92
" " " State Aid,	4,160 00
Abatements,	254 30
Worthless taxes,	249 23
Principal on town notes paid,	24,340 00
Interest on town notes paid,	3,281 68
State tax paid,	8,350 00
County tax paid,	2,103 90
Discount on taxes,	669 46
Uncollected taxes, 1866,	294 33
" " 1867,	2,944 73
Citizen Fund, reimbursed,	10 00
Cash on hand March 1st, 1868,	99 47
	$62,079 02

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

Dr.

To Notes payable,	$36,165 00
Schools, undrawn balance,	1,283 49
Interest due and not paid,	71 50
Balance in favor of Town	696 11
	$38,126 10

Cr.

By cash balance in hands of Treasurer,	$99 47
Uncollected taxes,	3,239 06
Liquor and cash in Agent's hands	313 09
Amount due from State	6,094 85
" " Haverhill,	42 50
" " Newburyport,	39 55
" " J. H. Burnham,	41 18
" " N. R. Underhill,	172 91
" " Ira Worcester,	19 30
" " N. C. Perkins,	22 30
" " E. Lawrence,	33 24
" " Estate of Isaac Lord,	125 00
Town Farm,	16,000 00
Personal Property at Farm,	4,491 15
Engine, Apparatus, Houses,	3,000 00
Town House and three safes,	2,350 00
Furniture and Scales,	100 00
Woodland at Linebrook,	100 00
Woodland at Commonfields,	65 00
Woodhouse and wood,	212 50
Gravel Pit and Powder House,	100 00
" in Scott's Lane,	100 00
" by Grammar School House	100 00
" by J. B. Brown's,	150 00
" by Hayfield's Bridge,	25 00
" by Sylvester Goodwin's,	125 00
" Candlewood,	50 00
Hay Scales, 2 pair, $800 00; Pounds, $100 00	900 0
Joseph H. Lord, note,	25 00
	$38,126 10

Respectfully submitted,

RICHARD T. DODGE,
T. H. LORD,
A. F. BROWN,
} Selectmen of Ipswich.

Ipswich, March 1st, 1868.

To either of the Constables of the Town of Ipswich,

GREETING.

In the name of the COMMONWEALTH OF MASSACHUSETTS, you are hereby required to notify and warn the legal voters of said town to meet at the Town House on Wednesday, the eleventh day of March current, at nine o'clock, A. M. for the following purposes, viz:

ART. 1. To choose a Moderator.

ART. 2. To choose all necessary Town Officers for the ensuing year, and grant such pay for their services as the town think proper

ART. 3. To hear and act on the reports of Committees.

ART. 4. To raise money for the support of the High and Common Schools, and determine the manner of apportioning the same.

ART. 5. To raise money to repair the highways and determine the manner of apportioning the same.

ART. 6. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

ART. 7. To see what compensation shall be allowed the Enginemen the ensuing year.

ART. 8. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of taxes.

ART. 10. To see if the town authorize the Prudential Committees to contract with the teachers in the several school districts the ensuing year.

ART. 11 To grant such sums of money to be raised upon the polls and estates within the town, for the purpose of defraying the debts of the town, and for the expenses of the current year, as may be deemed expedient, and make all necessary regulations and allowances respecting the same.

ART. 12. To see what action the town will take in relation to changing the limits of the several school districts in town.

ART. 13. To see if the town will accept the list of jurors, as prepared and posted up by the Selectmen.

ART. 14. To see what action the town will take in regard to building a new High School House, and to raise money for that purpose.

ART. 15. To see if the town will exchange the new gravel pit in south Lane for a gravelly knoll on the land of George Dawson and others.

ART. 16. To see what action the town will take in regard to preventing the taking of clams from the Flats, from the first day of May to the first day of September.

ART. 17. To see if the town will grant any compensation to Alfred P. Clark for the loss of horse.

ART. 18. To see if the town will grant any addition to the pay of Jeremiah Lord, Treasurer, for past services.

ART. 19. To see what action the town will take in relation to building Reservoirs for water in case of fire.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting-houses, and at the School House in the North District in said town, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant to the Town Clerk at time and place of said meeting.

Given under our hand this seventh day of March, A. D. 1868.

RICHARD T. DODGE,
THOMAS H. LORD,
AARON F. BROWN.
} *Selectmen of Ipswich.*

ANNUAL REPORT

—OF THE—

RECEIPTS, EXPENDITURES, &C.

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING MARCH 1, 1867.

SALEM:
E. H. Fletcher & Co.'s Book and Job Printing House.
(OVER HORSE RAILROAD OFFICE.)

REPORT.

Current Expenses

Fire Department.

Paid 9 Engineers	$27 00	
9 Hook and Ladder men	18 00	
98 Engine men	294 00	
Russell & Archer, repairs on engine house	133 42	
James Boyd & Son, hose	109 50	
Asa Lord, land rent and oil	10 34	
I. K. Jewett, oil	1 42	
Fenton Watson, repairs	5 00	
Hunneman & Co., for ditto	6 00	
W. & B. H. Smith, for ditto	2 75	
Moses Spiller, for ditto	4 00	
N. Goodhue Jr., for ditto	13 00	
Mark Newman, for ditto	1 30	
John H. Blake, for ditto	6 75	
Geo. Russell, for ditto	4 00	
Geo. W. Sherburne, for ditto	6 00	
Geo. C. Lord, for ditto	2 00	
Daniel Kimball Jr., for ditto	1 50	
W. W. Wilson, for express	6 85	
Noyes & Willcomb, for ditto	1 85	
		$654 68

Miscellaneous.

Paid W. T. Averill, ringing bell	25 00	
Asher Blake, care of town clock	20 00	
J. F. Gwinn, line for town clock	5 50	
Levi Lord, repairs on burying ground	18 90	
L. A. Swasey, printing town and school reports	93 25	
L. A. Swasey, for printing	26 25	
Geo. W. Pease, for ditto	2 00	
Foote & Horton, for ditto	1 25	
C. K. Darling, stationery	11 41	
Geo. Haskell, stamps and copies	18 29	
J. L. Akerman, postage	1 14	

S. Coburn, oil &c. for town house..	31 30	
I. K. Jewett, sundries for ditto....	3 34	
Josiah Lord Jr., lamps, chimneys, &c. for ditto.....	4 30	
Moses Peabody, wood for ditto....	3 00	
Abraham Caldwell, " for ditto	14 65	
Abraham Lord, " for ditto....	3 00	
M. G. Lord, sawing wood for ditto	9 37	
Stephen Baker, attendance on Selectmen and lock up.....	20 25	
Thomas Tilton, constable, services,	9 00	
James W. Watts, police ditto....	5 00	
George Brown, ditto.....	7 50	
D. S. Russell, ditto.....	5 00	
Silas Crane, ditto.....	2 50	
John J. Philbrook, ditto.....	7 50	
Harrison Smith, ditto.....	5 00	
H. A. Davis, sealing weights.....	2 65	
G. A. Willett, express.....	5 00	
W. W. Wilson, ditto.....	1 35	
Noyes & Willcomb, ditto.....	3 40	
Stephen Baker, repairs on Town House and gravel pit.....	6 53	
Stephen Baker, attendance at Town House.....	37 00	
C. M. Arthur, rep'rs on Town House	60	
E. Plouff, jr., ditto.....	8 25	
Jacob Low, ditto.....	50	
R. T. Dodge, travelling expenses,.	2 00	
Andrew Geyer, school books.....	6 80	
Abraham Lord, jr., census of school children.....	17 00	
Wm. G. Brown, horse hire and damage, 1865	35 00	
Jeremiah Lord, travelling expenses	8 00	
C. A. Sayward, legal services....	5 00	
Aaron Cogswell,.....	2 10	
Wm. Newman, one share in pump.	5 00	
		$499 88
Fire Department.....		654 68
		$1,154 56

Liquor Agency.

1866, March 1.	Dr.	
To stock on hand Mar. 1, 1866.....	$522 79	
Paid for U. S. License.....	25 00	
E. F. Porter, liquors.....	737 19	
J. I. Baker, for ditto.....	1734 84	
A. Geyer, salary.....	12 50	
S. Coburn, salary, rent, &c.....	144 52	
Willetts' Express.....	15 40	
Wilson's Express	12 45	
Stephen Baker, lumber.....	2 45	
		3,207 14
Balance.....		260 06
		$3,467 20

1866, March 28.				Cr.	
By cash am't of sales by agent in			March	$179 12	
"	"	"	April	170 15	
"	"	"	May	111 01	
"	"	"	June	178 32	
"	"	"	July	216 98	
"	"	"	August	410 98	
"	"	"	Sept.	314 49	
"	"	"	Oct.	341 62	
"	"	"	Nov.	314 36	
"	"	"	Dec.	341 40	
"	"	"	Jan.	349 53	
"	"	"	Feb.	274 91	
					3,202 87
By *stock on hand March 1, 1867.....					264 33
					3,467 20
					3,207 14
					$260 06

*This statement is made according to the best information we could obtain, no data having been furnished the Auditors whereby they could certify correctly to the kinds, quality or quantity of liquors, if any, in the agent's hands.—*Auditors.*

Fees and Salaries.

Paid Geo. Haskell for salary and extra	$100 00	
R. T. Dodge, for ditto.....	100 00	
Geo. Haskell, for ditto.....	100 00	
Jer'h Lord, salary Treas'r & Coll'r	300 00	
W. K. Bell, salary & fees as Town Clerk.....	61 35	
Aaron Cogswell, services as School Committee.....	30 00	
Chas. A. Sayward, for ditto.....	36 50	
Geo. R. Lord, for ditto.....	20 00	
Jos. Ross & others, serv's as auditors	30 00	
J. W. Watts, services as constable	9 00	
D. S. Russell, for ditto.....	4 00	
Jos. Spiller, services as police officer	11 00	
Stephen Baker, for ditto.....	12 50	
Harrison Smith, for ditto.....	13 00	
George Brown, for ditto.....	6 50	
D. C. Worcester, for ditto.....	3 00	
Wesley K. Bell, military record...	43 70	
Geo. Haskell, fees on sheriff's sale	8 00	
		$888 55

Highways and Bridges.

Paid Sylvester Goodwin for labor,.....	$5 00
Thomas Staniford,.....	1 50
James Scott,.....	1 00
Joseph Kinsman,.....	48 93
Ira Carlisle,.....	1 20
Thomas Low.....	8 95
Andrew Low,.....	2 25
John Hubbard,.....	3 15
Gardner A. Brown,.....	6 00
Willard B. Kinsman,.....	5 00
Asa Kinsman,.....	3 75
Augustine Stone,.....	3 00
Alfred Smith,.....	3 06
Harvey Whipple,.....	3 16
Tristram Brown,.....	1 65
George W. Warner,.....	5 64
Daniel Kimball, teaming,.....	7 00

Paid Emerson Howe, labor,.....	22 13
Abel S. Howe,.....	1 50
Wm. P. Perley,.....	6 37
A. A. Rutherford,.....	7 80
James Griffin,.....	9 50
Perley B. Lakeman,.....	10 50
Daniel O. Collins,.....	3 50
James W. Wiley,.....	1 00
Patrick Riley,.....	7 00
Harrison Smith.....	7 00
Andrew Russell,.....	7 00
Ira Worcester,.....	9 50
Alfred Manning,.....	7 25
Oliver Underhill,.....	7 00
Henry Wilson,.....	5 50
Albert S. Brown,.....	8 50
James Scott,.....	2 25
Luke Murry.....	2 75
John Worth,.....	25 60
Jacob P. Scanks,.....	2 50
Randall Andrews,.....	2 50
Joseph H. Lord,.....	18 50
George Low,.....	4 37
Sylvester Goodwin, labor on bridge,	5 00
Daniel F. Pinder, labor,.....	21 00
Geo. E. Lord,.....	9 00
Charles B. Smith,.....	4 00
John Pingree.....	1 00
Geo. W. Warner,.....	5 25
Thomas Staniford,.....	6 50
Luther Chaplin,.....	17 00
John W. Lord,.....	6 28
John G. Caldwell,.....	3 50
Thomas Staniford.....	13 50
Daniel W. Appleton,.....	32 00
Joseph Farley,.....	30 00
Timothy Curran,.....	36 00
Michael Curran,.....	8 00
Ezra Merrill,.....	11 00
John G. Caldwell,.....	8 37
Perley B. Lakeman,.....	5 00
Joseph Dunn,.....	3 50
Andrew Russell,.....	74 05

Alfred Norman,.....	4 00
James Scott,.....	19 00
James Scott, Jr.,.....	10 00
Joseph Fowler,.....	63 00
Timothy Curran,.....	42 00
J. Russell,.....	2 00
Luke Murry,.....	7 00
John Worth,.....	77 50
Cornelius O'Connell,.....	6 00
Flint & Gove,.....	2 50
Oliver Underhill,.....	17 25
Albert Brown,.....	15 00
Jacob P. Scanks,.....	10 00
J. T. Worcester,.....	3 00
Ezra Russell,.....	4 00
Nathaniel Goodhue,.....	16 37
John Kimball,.....	18 00
N. R. Rutherford,.....	14 87
Edward Lord,.....	95 00
David Grady,.....	15 00
Wm. Lord, 4th,.....	2 50
Geo. E. Lord,.....	62 50
Isaac Lord,.....	24 50
Frederick Mitchell.....	70 00
Daniel O. Collins,.....	24 75
John G. Caldwell,.....	17 50
James Safford,.....	4 37
Jacob C. Safford,.....	10 00
Isaac Kimball,.....	22 93
Thomas Staniford,.....	50 83
Daniel Kimball, Jr.....	4 00
Nathaniel Archer,.....	15 75
Michael Dunn,.....	1 75
Nathaniel Harris,.....	27 50
Luther Lord,.....	18 00
Aaron Lord,.....	7 00
Frederick Bray,.....	10 40
John Moore,.....	2 00
A. T. Guilford,.....	10 17
Joseph Dunn,.....	1 50
Charles C. Lavalette,.....	2 00
Solomon L. Howe,.....	6 00
Wm. Kimball,.....	2 00

Paid Augustus M. Perley,	75
Abel S. Howe,	67
Erastus Clark,	2 00
D. P. Pingree,	4 00
Gilbert Conant,	5 25
Wm. F. Conant,	79 70
Hardy M. Beck,	9 00
Levi Lord	10 07
Isaac Kimball,	6 12
Wm. Lord, Jr.	12 00
John Lummus,	26 00
Edward Lord,	4 50
Daniel Kimball,	3 25
N. C. Perkins,	4 50
E. C. Rankin,	10 00
Ezra Merrill,	2 00
N. R. Rutherford,	1 75
Andrew Russell,	6 12
James Williams	4 37
Abraham Lummus,	4 00
James H. Wiley,	4 00
Nathaniel Harris,	4 50
George E. Lord,	2 00
Henry Wilson,	58 80
D. W. Appleton,	39 75
John Roberts,	5 26
Joseph Kinsman,	7 27
Thomas Staniford,	10 00
Josiah Lord,	111 25
Isaac Lord,	3 00
N. Archer	4 00
Timothy Curran,	16 00
Wm. G. Brown	6 00
E. & M. Peabody,	14 00
Joseph Farley,	24 50
John H. Cogswell, lumber,	40 95
I. K. Jewett, nails,	45
Jacob Low, covering stones,	10 00
John Low, labor,	33 73
E. Cogswell & Son, nails, &c.	1 20
Foster Russell, railing,	8 52
W. & B. H. Smith, grates,	1 62
Aaron F. Brown, labor,	3 12

Paid James Gwinn,	26 00	
Gorham T. Hills,	1 40	
Joseph Smith, and others, Thomas L. Warner, and others, John Worth, and others, bills for clearing snow from Highways,	520 25	
Daniel Boynton, and 29 others, lab'r	160 28	
Cor. O'Connell, " 42 " "	377 89	
Luther Chaplin, " 17 " "	87 25	
Total,		$3,207 60

Poor.

Rents.

Paid Sarah Kimball, house rent for Mrs. Bradley,	$40 00	
Abraham H. Bond, house rent for Mrs. Brown,	30 00	
Sarah Burnham, house rent for Mrs. Dudley,	25 00	
Oliver Underhill, house rent for Mrs. Goodwin,	20 00	
Elizabeth Hovey, house rent for Mrs. Wyatt,	16 00	
Elizabeth Jones, house rent for Mrs. Buzzel,	12 00	
Manning Dodge, house rent for Mrs. Rust,	12 00	
Asa Lord, house rent for Silas Poor,	16 00	
D. S. Russell, house rent for Mrs. E. Harris,	2 66	
T. P. Foster, house rent for Joanna Harris,	18 00	
		$191 66

Miscellaneous.

Paid Asa Lord for Groceries, &c.	$82 00	

Paid F. Whitcomb, groceries, &c., ...	84 00
Tho.'s E. Condon, " "	18 00
Stephen Coburn, " "	21 00
E. Cogswell & Son, " "	38 00
I. K. Jewett, " "	2 00
J. F. Clothey, clothing, &c.....	5 00
R. T. Dodge, coal,.....	7 00
Wm. G. Brown, coal,.....	81 72
Abel S. Howe, wood,.....	20 25
Joseph Conant, do.....	35 90
D. G. Chapman, do.,.....	11 62
B. D. Appleton. do.,.....	42 62
Charles Palmer, medical aid,.....	51 00
A. H. Sweet, do.,.....	27 78
J. B. Tenney, aid to poor travellers,	9 00
E. R. R. Co., tickets " "	2 00
W. F. Averill, burials,.....	6 00
A. P. Ross, teaming supplies,.....	33 00
N. Goodhue. measuring and piling wood,.....	5 75
Daniel Clark, coffins,.....	12 00
Alfred Dole, conveyance of pauper,	1 50
Manning Dodge, meat,.....	1 00
J. C. Perkins, legal advice,.....	10 00
George Haskell, travelling expenses,	3 20
	$611 34

Supplies in other Towns.

Paid Worcester Lunatic Hospital, board of Miss Graves.....	$178 47
City of Lynn, supplies to Mrs. Porter	99 00
" Salem, " Mrs. Durgen and Barker.....	145 18
City of Newburyport, supplies to Mrs. Wallis and others.....	72 75
Town of Gloucester, supplies to Mrs. Lakeman.....	129 59
Town of Fitchburg, supplies to Miss Gaines.....	86 05
Town of Rowley, supplies to Mrs. Clarke.....	16 00

Paid Town of Bradford, supplies to Mr. Bridges	8 54	
A. Mahoney, house rent, Mrs. Barker	6 05	
Harrison Smith, conveyance of pauper	11 80	
		753 43
Rents		191 66
Miscellaneous		611 34
		$1,556 43

Cr.

By amount received of Andover	$86 29	
" " Rockport	43 88	
" " Sandwich	38 50	
" " Westford	14 60	
" " Newburyport	76 50	
" " Danvers	150 75	
		410 52
		$1,135 91

Names of Persons assisted by the town, and the amount to each.

Nathaniel Emmons,	$3 80
Sarah Brown,	66 00
Louisa Goodwin,	30 00
Mrs. Levi Hovey,	34 00
Susan Spiller,	14 65
Elizabeth Buzzell,	18 00
Judith Rust,	42 00
Lucy Caldwell,	65 47
Ephraim Grant,	47 00
Stephen W. Hovey,	13 00
Sally Sweet,	38 00
John Wells,	25 80
John L. Tibbetts,	2 50
Eunice Dow,	57 15
Patrick Reddy,	3 00

Expenses of Farm.

Dr.

Paid Isaac Lord, for labor	$95 75	
A. T. Guilford, for ditto	104 00	
Nathan Jewett, for ditto	28 00	
B. D. Chapman, for ditto	240 00	
B. D. Appleton, superintendent	475 00	—942 75
Asa Lord, groceries, &c	429 94	
E. Cogswell & Son, for ditto	187 82	
F. Willcomb, for ditto	194 79	
I. K. Jewett, for ditto	102 23	
T. E. Condon, for ditto	81 90	
C. Damon, for ditto	151 20	
J. Butman, for ditto	30 78	
I. Coburn, for ditto	6 77	–1,185 43
S. N. Baker, for clothing	9 08	
J. F. Clothey & Co., for ditto	21 67	
Geo. W. Ellis, for shoes	14 10	
N. R. Waite, for ditto	15 75	
John A. Johnson, for ditto	8 65	
Mark Newman, for ditto	13 50	— 82 75
R. T. Dodge, for coal	165 73	
Wm. G. Brown, for ice	10 00	
Willcomb & Co., for crockery	4 40	
E. Plouff, for utensils	8 19	
C. M. Arthur, for ditto	16 02	
Isaac Flitner, for medical services	30 00	
S. Coburn, for medicines	2 19	
A. Geyer, for ditto	5 05	
Eben Kimball, for repairs	9 25	
John Hodgkins, for ditto	12 90	
Gardner Chilson, for ditto	20 00	
John Lane, for ditto	8 75	
Stephen Baker, for ditto	4 27	
W. & B. H. Smith, for iron work	5 20	
C. W. Chapman, for ditto	69 22	
D. L. Hodgkins, for lumber	2 15	
Daniel Clarke, for coffin	11 00	
Sundry bills paid by Superintendent	354 54	—738 86
		$2,949 79

By Sales from Farm, *Cr.*		
English Hay	$706 94	
Salt Hay, Thatch, &c	251 90	
Potatoes	114 84	
Calves	21 95	
Pigs	40 00	
Sheep and Lambs	69 00	
Poultry	13 21	
Eggs	22 58	
Barley	20 25	
Butter	151 95	
Pork	41 77	
Milk	2 00	
Hides	27 74	
Sundries	9 06	
Increase of personal property at Farm	210 80	
		1,703 99
Balance against the Farm		1.245 80
		$2,949 79

The number of Paupers at the Alms House is nineteen; the average number for the past year was twenty.

The average cost of supporting them, by the usual method of computation, is two dollars per week.

INVENTORY OF THE PROPERTY AT THE FARM.

Stock, &c.

	1866.		1867.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Oxen,	6	$480 00	6	$480 00		
Cows,	12	480 00	10	400 00		$80 00
Heifers,			5		100 00	
Bull,	1	30 00				30 00
Horses,	2	250 00	2	250 00		
Sheep,	26	210 00	31	217 00	7 00	
Shoats,	7	210 00	9	270 00	60 00	
Fowls,	35	17 50	47	23 50	6 00	
Turkeys,	3	4 50	1	1 50		3 00
Horse Wagon,	1	35 00	1	35 00		
Sleigh,	1	20 00	1	20 00		
Chaise,	1	25 00	1	25 00		
Ox Wagons,	2	170 00	2	170 00		
Ox Carts,	2	100 00	2	100 00		
Ox Sleds,	1	15 00	1	15 00		
Mowing Machine,	1	70 00	1	70 00		
Plows,	6	65 00	6	65 00		
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Winnow Mills,	1	8 00	1	8 00		
Tools,		150 00		150 00		
Wood, cords,	20	140 00	20	140 00		
Coal, tons,	2½	35 00	2½	35 00		
Groceries,		75 00		41 00		34 00
Stoves,		6 80	6	80 00		
Furniture, Bedding, &c.,		231 00		$231 00		
		$2,913 00		$2,939 00	$173 00	$147 00
		1,367 35		1,552 15	302 40	117 60
		$4,280 35		$4,491 15	475 40	$264 60
				4,280 35	264 60	
				$210 80	$210 80	

INVENTORY OF THE PROPERTY AT THE FARM.

Produce, &c.

	1866.		1867.			
	No.	*Value.*	*No.*	*Value.*	*Increase.*	*Decrease.*
Corn, bushels,	60	$60 00	170	$170 00	$110 00	
Barley, "	50	75 00	10	15 00		$60 00
Rye, "			6	7 50	7 50	
Beans, "	10	30 00	15	30 00		
Potatoes, "	300	200 00	300	200 00		
Roots, "	10	5 00	50	25 00	20 00	
Onions, "	2	3 00	3	3 00		
Beef, barrels,	3½	59 50	3½	59 50		
Pork, "	3	66 00	3	66 00		
Cider, "			2	20 00	20 00	
Apples, "			2½	10 00	10 00	
Soap, "	2	11 50	2	11 50		
Ham, pounds,	240	33 60	200	28 00		5 60
Lard, "	80	12 00	80	12 00		
Beef, "	150	18 00	50	6 00		12 00
Tallow, "	50	7 00	60	8 40	1 40	
Butter, "	65	22 75	60	22 75		
English Hay, tons,	20	400 00	18	360 00		40 00
Salt Hay, "	10	120 00	10	120 00		
" " Market, tons,	6		6	90 00	90 00	
Black Grass, tons,	14	168 00	14	168 00		
Thatch, "	9	63 00	11	77 00	14 00	
Straw, "	1	8 00	1	8 00		
Litter, "			4	24 00	24 00	
Pickles, gallons,	10	5 00	15	7 50	2 50	
Squashes,			100	3 00	3 00	
		$1,367 35		$1,552 15	$302 40	$117 60

EXPENSES AND INCOME FOR THE YEAR 1866.

Expenses.

Amount paid for current expenses	$1,154 56
" " Fees and Salaries	888 55
" " Highways and Bridges	3,208 19
" " Poor Account	1,556 43
" " Expenses Farm beyond income	1,245 80
" " Interest on Town Notes	2,753 75
" " Abatements	201 81
" " Discount on Taxes	593 44
" " Reimbursement Citizen's Fund	30 00
Balance, being income beyond expense	3,215 08
	$14 847 61

Income.

Amount raised for current expenses	$11,093 63
" " Highways and Bridges	1,500 00
Income of Town House	127 25
Rent of Hay Scales	106 75
Rent of Turkey Shore Pasture	6 00
Licenses on Dogs	52 00
Gravel	93
Rec'd from Commonwealth for census expenses, 1865	105 00
" " Corporation Tax	1,045 53
" other towns, for amount of Poor bills	410 52
" Eastern Railroad, for damage by fire at Farm	400 00
	$14,847 61

JEREMIAH LORD, TREASURER AND COLLECTOR.

Dr.

To balance in his hands March 1, 1866	$8,562 16
State Tax for 1866	5,010 00
County " "	1,753 30
Town " "	14,893 63
Highway " "	1,500 00
Discount on County Tax	6 58
Commonwealth School Fund	178 05
" Corporation Tax	1,122 33
" State Aid for 1864	462 94
" " " 1865	5,500 00
" " Pauper Account	40 25
Income from Town House	127 25
Cash from Liquor Agent	3,202 87
Rent of Hay Scales	106 75
" Turkey Shore Pasture	6 00

Cash for Dog Licenses	52 00
" Gravel	93
" Sales from Farm	1,138 65
Money hired on Town Notes	2,400 00
Commonwealth, for Census	105 00
Town of Andover,	86 29
" Danvers	150 75
" Rockport	43 88
" Sandwich	38 50
City of Newburyport	76 50
Town of Westford	14 60
Eastern Railroad, for damage by fire	400 00
	$46,979 21

Cr.

By Orders drawn by Selectmen	$15,351 86
Abatements	261 81
Discount on Taxes	607 84
Principal on Town Notes paid	3,950 00
Interest " "	2,753 75
Citizens' Fund, balance reimbursed	30 00
State Tax paid	5,010 00
County Tax paid	1,753 30
State Aid for 1865 paid	141 33
" " 1866 "	8,522 64
Uncollected Taxes 1865	233 00
" " 1866	1,215 32
Cash on hand	7,208 36
	$46,979 21

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS

Dr.

To Notes payable	$48,805 00
Schools, undrawn balances	1,318 37
Interest due and not paid	364 23
	$50,487 60

Cr.

By cash balance in hands of Jeremiah Lord	$7,208 36
Uncollected Taxes	1,448 32
Liquors in Agent's hands,	264 33
Amount due from Commonwealth, State Aid	8,734 85
" " " Armory Rent	84 00
" " Ephraim Averill	190 72
" " City of Boston	10 27

"	"	Town of Haverhill	154 00
"	"	Town of Westford	7 82
"	"	J. H. Burnham, for English Hay, 1865	41 18
"	"	" Salt Hay	25 00
"	"	Est. of Isaac Lord, for board of his widow	400 00
Town Farm			16,000 00
Personal Property at Farm			4,491 15
Engines, Apparatus and Houses			3,000 00
Hearse			600 00
Town House and three Safes			2,350 00
Furniture and Scales			100 00
Woodland at Linebrook			150 00
"	Commonfields		65 00
Thatch Bank at Great Flats			250 00
"	" Cross' Bank		25 00
Land on Turkey Shore			150 00
Wood House and Wood			250 00
Powder House and Gravel Pit			100 00
Gravel Pit in Scott's Lane			150 00
"	" by Grammar School House		100 00
"	" Hayfield's Bridge		25 00
"	" J. B. Brown's, Essex Road		150 00
"	" Candlewood		50 00
"	" S. Goodwin's		125 00
Hay Scales, $800 00; Town Pounds, $100 00			900 00
Balance against the Town			1,977 60
			$50,487 60

We find that the system of keeping the accounts of the town in the several departments is not such as is commendable for accuracy or dispatch, which may be accounted for in part, as the town is unwilling to pay the Selectmen, Assessors and Overseers a sufficient salary for the services which they are called upon to perform. We find by their bills that are on file, that they have charged one hundred dollars more than the salary voted them, for extra services, but what those extra services were we are unable to ascertain, as they give us no information by their bills.

Respectfully submitted,

A. D. WAIT,
JOSEPH FARLEY,
GEO. R. LORD,
} *Auditors.*

IPSWICH, March 1st, 1867.

To either of the Constables of the Town of Ipswich,

GREETING.

In the name of the COMMONWEALTH OF MASSACHUSETTS, you are hereby required to notify and warn the legal voters of said town to meet at the Town House on Wednesday, the 20th day of March current, at nine o'clock, A. M., for the following purposes, viz :

ART. 1. To choose a Moderator.

ART. 2. To choose all necessary Town Officers for the ensuing year, and grant them such pay for their services as the town may think proper.

ART. 3. To hear and act on the reports of Committees.

ART. 4. To raise money for the support of the High and Common Schools, and determine the manner of apportioning the same.

ART. 5. To raise money to repair the highways, and determine the manner of apportioning the same.

ART. 6. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

ART. 7. To see what compensation shall be allowed the Enginemen the ensuing year.

ART. 8. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of taxes.

ART. 10. To see what sums of money, if any, the town will raise for the aid of the families of volunteers, as by law authorized.

ART. 11. To see if the town will authorize the Prudential Committees to contract with the teachers in the several school districts the ensuing year.

ART. 12. To grant such sums of money to be raised upon the polls and estates within the town, for the purpose of defraying the debts of the town, and for the expenses of the current year, as may be deemed expedient, and make all necessary regulations and allowances respecting the same.

ART. 13. To see what action the town will take in relation to changing the limits of the several school districts in the town.

ART. 14 To see if the town will authorize the sale of a part of the new gravel pit, near the house of Patrick Riley.

ART. 15. To see if the town will give the inhabitants of Linebrook Parish the privilege of working out their highway taxes, or paying the money as formerly.

ART. 16. To see if the Town will accept the list of jurors as prepared and posted up by the Selectmen.

ART. 17. To see if the town will authorize the Assessors to abate certain taxes of the year 1865.

ART. 18. To see what action the town will take as regards building a new High School House, and to raise money for that purpose.

ART. 19. To see if the town will accept the road leading from Baker's Causeway to Lakeman's Beach.

ART. 20. To see if the town will authorize a suit to be commenced against certain parties that owe the town.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meetinghouses, and at the school house in the North North District in said town, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant to the Town Clerk at the time and place of said meeting.

Given under our hands this fifteenth day of March, A. D., 1867.

RICHARD T. DODGE, } *Selectmen of*
THOMAS H. LORD, } *Ipswich*

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES, &c.

OF THE

TOWN OF IPSWICH,

FOR THE YEAR ENDING

MARCH 1, 1869.

SALEM:
GEORGE W. PEASE AND CO., PRINTERS.
1869.

REPORT.

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CURRENT EXPENSES.

Miscellaneous.

Paid M. G. Lord, sawing wood T. House	$11 86	
J. K. Jewett, oil and stationery	25 57	
S. Coburn, oil	4 65	
Mark Newman, lantern, oil, lamps	18 10	
Moses Peabody, wood	15 00	
S. Baker, attendance T. house	43 50	
" " care of lock up	65 50	
" " attendance on selectmen	9 00	
" " repairs on town house	5 06	
H. Smith, attendance on selectmen	2 25	
" " " " engineers	75	
" " " " lock up	2 00	
		201 24
John R. Baker legal services	50 00	
S. B. Ives, " "	325 00	
J. C. Perkins, " "	150 00	
Geo. Haskell, advice & services 1867-68	66 00	
		591 00
Joseph Spiller and others, witness fees &c., in the Conant case	64 55	
R. T. Dodge, expenses in Conant case	5 00	
T. H Lord, " " "	1 30	
A. F. Brown, " " "	5 00	
		75 85
Fairbanks & Brown, hayscales	123 00	
G. M. Question, timber for do	38 35	
E. R. Road freight for do	6 63	
J. W. Bond, stones for do	15 00	
G. Russell, labor on do	9 75	
James Scott, labor on do	9 50	
W. P. Ross, teaming do	17 27	
Jacob C. Safford, teaming do	2 25	
		221 73

Paid Asher Blake, care of clock	20 00	
" " repairs on clock	11 75	
W. T. Averill, ringing bell	25 00	
		56 75
E. H. Fletcher, printing reports	54 00	
Pratt Brothers, " tax bills	9 50	
		63 50
A. P. Clarke, damage to horse	150 00	
C. Carmoody, damage to himself	20 00	
		170 00
Silus Crane, clam police	169 00	
Isaac Day, " "	33 00	
		202 00
Moses Graves, distributing reports	2 00	
E. P. Kimball, horse hire, school committee	18 50	
Robert Stone, taking census school children, militia and dogs	21 00	
Estate of J. Lord, abatement	7 20	
Y. G. Hurd, board of E. Smith	5 71	
James Scott, labor on common	2 50	
R. T. Dodge, travelling expenses & postage	8 73	
J. W. Watts, " " " "	14 80	
M. R. Stalker, sand	10 00	
A. Cogswell, plan of land	50	
S. N. Baker, painting guide boards	5 00	
C. W. Chapman, repairing hearse	1 50	
Willett, express	4 00	
Nath'l Shatswell, police badges	4 50	
Stephen Baker, labor and stock on guide boards	9 75	
" " auction sales	1 50	
W. K. Bell, stationery	3 25	
		120 44
		$1,702 51

Liquor Agency.

	DR.	
To stock on hand, March 1st, 1868	313 09	
John I. Baker, for liquor	300 73	
Stephen Coburn, rent and salary	32 41	
George A. Willett, express	1 25	
Balance gained in trade	23 22	
		670 70
CR.		
By amount of sales		670 70

Fees and Salaries.

Paid E. P. Kimball, school committee.....	38 25		
J. R. Baker, " "	33 00		
A. Cogswell, " "	30 00		
			101 25
R. T. Dodge, assessor, selectman & overseer	100 00		
T. H. Lord, " " "	100 00		
A. F. Brown, " " "	100 00		
			300 00
Nath'l Shatswell, notifying officers, town meetings, and police services.....	92 25		
George Brown, notifying town meetings and police services.....	25 75		
John J. Philbrook, notifying town meetings and police services.....	16 00		
Harrison Smith, police services.....	39 75		
T. L. Jewett, jr., " "	23 50		
T. B. Ross, " "	36 50		
S. Baker, " "	23 00		
Joseph Spiller, " "	11 00		
E. G. Hull, " " 1867.....	3 00		
			270 75
James W. Watts, salary as Collector and Treasurer.....	300 00		
Joseph Spiller, Collector.....	75 04		
Daniel Clarke, return of deaths.....	3 40		
D. F. Dow, " "	1 10		
W. T. Averill, " "	80		
Y. G. Hurd, " "	40		
W. P. Perley, " "	20		
Wesley K. Bell, salary as Clerk.....	25 00		
" " returns of births, marriages and deaths.....	38 05		443 99
			1,115 99

Highways and Bridges.

Paid	Joseph Dunn, clearing snow,		$7 63
	T. L. Gwinn " "		2 34
	S. L. Porter " "		4 27
	D. S. Russell " "		9 92
	J. K. Chapman " "		5 00

Paid	J. S. Potter	clearing	snow,	3 06	
	Daniel Ellsworth	"	"	2 85	
	Henry Wilson	"	"	38 73	
	John Patch	"	"	14 35	
	D. G. Chapman	"	"	13 38	
	Edward Plouff	"	"	53 55	
	David Foster	"	"	1 17	
	Josiah Lord	"	"	32 60	
	Eben Lord	"	"	2 50	
	Isaac Kimball	"	"	2 37	
	Ebenezer Harris	"	"	3 24	
	A. A. Rutherford	"	"	5 10	
	David Hobbs	"	"	9 00	
	George Russell jr	"	"	1 44	
	A. B. Fellows	"	"	91 15	
	Oliver Underhill	"	"	26 39	
	Charles Smith	"	"	21 62	
	John Low	"	"	10 62	
	Alvin Story	"	"	17 81	
	Francis Smith	"	"	2 16	
	Aaron Kinsman	"	"	45 01	
	William F. Conant	"	"	5 50	
	Phineas D. Scott	"	"	5 96	
	Daniel Conant	"	"	3 00	
	Eben Falls	"	"	6 75	
	Theodore F. Cogswell	"	"	57 96	
	Andrew Low	"	"	13 50	
	Joseph Kinsman	"	"	7 59	
	Wm. T. Cross	"	"	5 89	
	Samuel Conant	"	"	6 19	
	Emerson Howe	"	"	76	
	John Brown	"	"	46 68	
	Daniel W. Appleton	"	"	11 83	
	Thomas Roberts	"	"	19 57	
	Erastus Clark	"	"	3 42	
	Joshua Lamson	"	"	10 25	
	Joseph Horton	"	"	11 77	
	Elisha N. Brown	"	"	13 82	
					657 70
	Russell & Archer, fence,				4 30
	Battis & Brown, damage to horses,				43 00
	M. C. Goodhue, grate				3 72
	Joseph Farley, rail road sleepers,				14 30

Paid	John H. Cogswell, lumber,	67 72
	Mary R. Stalker, stones,	7 00
	James W. Bond, "	19 26
	Wm. B. Russell, teaming stones,	7 50
	W. & B. H. Smith, pick axes, &c.	2 75
	Abraham Caldwell, stones,	1 50
	David Russell, labor on bridge,	2 00
	Foster Russell, labor on railing,	30 22
	D. L. Hodgkins, lumber,	6 27
	Wm. F. Conant, repairs on railing,	11 83
	Stephen Baker, labor on culvert,	3 75
	Asa Lord, nails,	1 65
	James H. Wiley, gravel,	1 08
	Aaron F. Brown, "	3 12
		$888 67

Poor.

O. Underhill,	rent,	$20 00	
Estate of A. H. Bond,	"	21 00	
E. Jones,	"	12 00	
J. Weymouth,	"	18 00	
M. Dodge,	"	12 00	
S. Coburn,	"	12 00	
			$95 00
F. Willcomb, partial supplies,		63 00	
I. K. Jewett,		16 00	
E. Cogswell & Son,		4 00	
J. F. Clothey & Co.		2 00	
Asa Lord,		2 00	
T. E. Condon,		2 00	
			89 00
N. C. Leivelette, wood,		21 00	
R. T. Dodge, coal,		50 09	
A. P. Ross, teaming wood,		24 67	
Farm, cutting and teaming wood,		31 00	
Levi Lord, wood,		120 00	
Joseph H. Lord, wood,		9 00	
			255 76
Town of Gloucester, supplies to Mrs. Lakeman and others,		96 48	
City of Salem, supplies to Mrs. Durgen and others,		63 75	

Paid	City of Lynn, supplies to Mrs. Porter,	79 00	
	City of Newburyport, supplies to Wallis and Pickard,	140 26	
	City of Boston, Andrews,	16 00	
	Worcester Lunatic Hospital, board of J. L. Akerman and M. Graves,	486 08	
			881 57
	Andrew Geyer, medicine,	2 15	
	Daniel Clarke, coffin and attendance,	16 00	
	E. R. Road, tickets to poor travellers,	10 50	
	S. Brown, board of " "	21 00	
	Farm, board of 70 poor travellers,	52 50	
			102 15
	J. L. Fairbanks, record book,	6 00	
	I. R. Franklin, physician,	30 00	
	L. S. Brown, board of Miss Woods,	27 50	
	Nath'l Goodhue, piling wood,	5 50	
			69 00
	On account of Newburyport,	16 00	
	" " " Haverhill,	45 00	
	" " " Rockport,	35 00	
			96 00
			$1588 48

CR.

By amount due from Westford,		12 50	
"	" " Newburyport,	49 55	
"	" " Rockport,	53 00	
"	" " State of Massachusetts,	27 50	
"	received from Haverhill,	45 00	
"	of wood on hand,	200 00	
			387 55
			$1200 93

Fire Department.

Paid	5 Engineers.....	28 75	
	112 men.....	625 50	
	Nath'l S. Kimball, clerk of Engineers.....	5 00	
	William Chapman, cleaning hose.....	8 25	
	" " care of engine.....	20 00	
	Stephen H. Baker, cleaning hose.....	9 75	

Gorham F. Hills, cleaning hose.....	5 75	
George C. Lord, " "	2 00	
		705 00
Foster Russell, repairs on house.....	79 22	
D. L. Hodgkins, lumber.....	5 14	
J. H. Cogswell, "	22 84	
Nath'l Shatswell, paint, lumber and labor	18 44	
George Russell, labor and stock.....	19 60	
Gorham F. Hills, teaming sand, &c.....	2 50	
Moses G. Lord, labor.....	8 12	
Robert Stone, window and labor.....	3 25	
		159 13
John H. Blake, Committee on Reservoirs	6 50	
Moses Spiller, " " "	4 00	
Nath'l Shatswell, " " "	5 00	
Charles L. Rand & Son, services "	9 00	
William T. Averill, " "	2 80	
		27 30
Fenton Weston, repairs on engine.....	39 78	
James S. Tyler, " " "	3 25	
S. G. Cheever, repairs on hose.....	7 00	
W. & B. H. Smith, repairs on engine....	5 20	
Willett, express.....	5 15	
		60 38
James P. Jewett, watching fires.....	1 25	
Gorham F. Hills, " "	5 25	
L. R. Stone, " "	2 00	
Nath'l Archer, " "	3 00	
James T. Butler, " "	5 25	
		16 75
Andrew Geyer, oil and alcohol.....	5 55	
Asa Lord, oil.....	3 70	
" " land rent.....	5 00	
F. Mitchell, "	6 00	
		20 25
J. B. Eagan, refreshments.....	9 75	
T. E. Condon, "	18 61	
		28 36
W. B. Russell, hauling engine.....	2 00	
R. T. Dodge, coal, 1867-8.....	12 21	
J. Miller, figure pins.....	43 45	
Mark Newman, stove and repairs.....	28 37	
John Hodgkins, repairs on cistern.....	1 00	85 03
		1,102 20

Farm.

	DR.	
Paid Isaac Lord, labor	254 00	
C. W. Spiller, labor	76 00	
A. T. Guilford, "	112 50	
Nathan Jewett, labor and boat	9 50	
B. D. Appleton, superintendent	450 00	
		902 00
Asa Lord, tools, groceries and dry goods	254 06	
F. Willcomb " " " "	174 93	
J. K. Jewett, " " " "	123 16	
E. Cogswell & Son, " " "	130 18	
T. E. Condon, " " " "	162 29	
Curtis Damon, " " " "	88 76	
Stephen Coburn, " " "	6 29	
J. F. Clothey, dry goods	21 43	
		961 10
James W. Watts, sewing machine	45 00	
J. Stackpole, soap	6 23	
Daniel Clarke, coffin &c.,	13 00	
Erastus Clarke, Jr. pig	20 00	
R. T. Dodge, coal	131 73	
Edward Plouff, Jr. repairs and ware	11 46	
Mark Newman, repairs and pump	17 08	
Charles Plumer, physician	30 00	
Ipswich Mills, sawing lumber	68	
		275 18
S. N. Baker, clothing	11 01	
Robert Jordan, Clothing	30 00	
N. R. Wait, shoes	21 75	
		62 76
M. Poor, blacksmithing	37 06	
C. W. Chapman, "	3 30	
W. & B. H. Smith, "	29 28	
		69 64
Foster Russell, labor on repairs	117 25	
D. L. Hodgkins, lumber	284 21	
J. H. Cogswell, "	164 11	
Asa Lord, nails	15 50	
		581 07
Bill paid by superintendent		393 95
		$3,245 70

CR.

By sales from Farm,

English Hay,	1,258 47	
Salt Hay and Thatch,	219 08	
Potatoes,	16 80	
Calves,	92 34	
Pigs,	55 00	
Lambs,	40 00	
Poultry,	17 65	
Eggs,	28 06	
Wool,	90 46	
Butter,	140 75	
Pork,	80 92	
Milk,	3 56	
Hides,	31 33	
Apples,	21 00	
Cider,	20 05	
Cow,	40 00	
Bull,	20 00	
Salt Grass,	14 75	
Pasturing	15 00	
Sundries,	16 58	
Teaming,	12 75	
Hamilton, board of M. Patch,	36 00	
Cutting 15 cords wood,	15 00	
Teaming 8 " "	16 00	
Board of poor travellers, 70 at 75cts.	52 50	
Increase of personal property	19 32	
		2,373 37
Balance against Farm,		872 33
		$3,245 70

The number of paupers at the alms house is fifteen; the average number for the past year was eighteen.

The average cost of supporting them by the usual method of computation, is one dollar and eighty three cents per week.

EXPENSES AND INCOME FOR THE YEAR 1868.

Expenses.

Amount paid for current expenses	$1,702 51
" " Fees and salaries	1,115 91
" " Highways and bridges	888 67
" " Poor	1,200 93
" " Farm	898 25
" " Interest	1,971 88
" " Abatements to J. W. Watts	189 01
" " Abatements to J. Spiller	257 29
" " Discount	490 93
Balance, being income beyond expense	4,195 05
	12,910 43

Income.

Amount raised for current expenses	11,420 19
" Income of Town House	87 35
" " " Town scales	147 33
" Rent of Turkey Shore Pasture	6 00
" Licenses of Dogs	61 00
" Licenses of concerts and circus	49 00
" Licenses for sale of liquor	125 00
" Commission on sales of liquor	37 89
" State corporation tax	953 25
" Gain in trade of the liquor agent	23 52
	12,910 43

JAMES W. WATTS, TREASURER AND COLLECTOR.

To cash received from the selectmen, it being the balance paid over by the executor of the late Treasurer	534 41
State tax committed to him	3,340 00
County tax " "	2,016 30
Town tax " "	14,600 00
Additions and overlayings	895 69
Unworked highway taxes of 1867	167 92
Highway taxes of non-residents	156 58
Discount on county tax	22 36
Commonwealth school fund	184 92

Commonwealth corporation tax	953 25
" state aid	4,800 00
Income of Town House	87 25
Cash from liquor agency	670 70
Income of town scales	147 33
Rent of Turkey-shore Pasture	6 00
Cash for dog licenses	61 00
Cash for sales from farm	2,053 99
Money hired on town notes	4,000 00
Cash from town of Haverhill	88 00
" " city of Newburyport	125 50
" " licenses to circus and concerts	49 00
" " County Commissioners, half of license fees	125 00
" " J. B. Eagan, commission on sales of liquor	16 39
" " A. Geyer, " " "	10 10
" " M. D. Smith, " " "	11 40
" " estate of J. Lord, error in abatements	7 00
" " Joseph Spiller, collector	2,444 92
	37,475 01

JAMES W. WATTS, TREASURER AND COLLECTOR.

CR.

By orders drawn by selectmen	13,468 78
" " " " state aid	3,248 00
Abatements	189 01
Discounts on taxes	490 93
Principal paid on town notes	9,445 00
Interest " "	1,971 88
State tax	3,340 00
County tax	2,016 30
Uncollected taxes	309 53
Cash on hand	2,995 58
	$37,475 01

JEREMIAH LORD, TREASURER.

To uncollected Taxes, March 1st	3,239 06	
Cash in hand " "	99 47	
		3,338 53

CR.

By uncollected taxes, March 25		2,793 62	
Cash paid over		534 41	
Bad currency		10 50	3,338 53

JOSEPH SPILLER, COLLECTOR.

DR.

To taxes committed to him March 25, 1868,		2,793 62

CR.

To cash paid to Treasurer		2,444 92	
abatements		257 29	
uncollected taxes		91 41	2,793 62

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS.

DR.

To notes payable	$30,720 00
Schools, undrawn balances	1,770 57
Interest due and not paid	202 00
Balance in favor of town	3,277 49
	35,970 06

CR.

To cash balance in hands of the Treasurer	2,995 58
Uncollected taxes, J. W. Watts, Collector	309 53
" " J. Spiller, "	91 41
Amount due from State	4,592 27
" " " Newburyport	49 55
" " " Westford	12 50
" " " Rockport	53 00
" " " Hamilton	36 00
" " " Ira Worcester	27 75
Town Farm	16,000 00

Personal property at farm	4,512 47
Engines, apparatus, houses	3,000 00
Town House and safes	2,350 00
Furniture and scales	100 00
Woodland at Linebrook	100 00
" " Commonfields	65 00
Turkey-shore Pasture	100 00
Gravel pit and powder house	100 00
" in Scott's Lane	100 00
" by grammar school house	100 00
" by John Carlisle's	150 00
" by Hayfield's Bridge	25 00
" by Sylvester Goodwin's	125 00
" Candlewood	50 00
Hayscales	800 00
Pounds	100 00
J. H. Lord's note	25 00
	35,970 06

Respectfully submitted.

RICHARD T. DODGE,
THOMAS H. LORD,
AARON F. BROWN,
} Selectmen of Ipswich.

Ipswich, March 1, 1869.

To either of the Constables of the Town of Ipswich.

GREETING.

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of said town to meet at the Town House on Wednesday, the tenth day of March current, at 9 o'clock, A. M., for the following purposes, viz :

ART. 1. To choose a Moderator.

ART. 2 To choose all necessary Town Officers for the ensuing year, and grant such pay for their services as the town thinks proper.

ART. 3. To hear and act on the reports of Committees.

ART. 4. To raise money for the support of the High and Common Schools and determine the manner of apportioning the same.

ART 5. To raise money to repair the higways and determine the manner of apportioning the same.

ART 6. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

ART. 7. To see what compensation shall be allowed the enginemen, the ensuing year.

ART. 8. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of taxes.

ART. 10. To see if the town will authorize the Prudential Committees to contract with the teachers in the several school districts.

ART. 11. To grant such sums of money to be raised upon the polls and estates within the town, for the purpose of defraying the debts of the town, and for the expenses of the current year, as may be deemed necessary, and make all needful regulations and allowances respecting the same.

ART. 12. To see if the town will accept the list of jurors, as prepared and posted up by the Selectmen.

ART. 13. To see what action the town will take in regard to preventing the taking of clams from the flats, from the first day of June to the first day of November.

ART. 14. To see what action the town will take in relation to building reservoirs for water in case of fire.

ART. 15. To see if the town will abolish the school district system.

ART. 16. To see if the town will defray the expenses of placing buoys in the river to mark the channel.

ART. 17. To see what action the town will take in relation to widening South Market Street as ordered by the County Commissioners.

ART. 18. To see what action the town will take in relation to widening and rebuilding Mile Lane (so called) as ordered by the County Commissioners, and to raise money for that purpose.

ART. 19. To see what action the town will take in relation to raising the causeway leading to the beach above the tide water and to raise money for that purpose.

ART. 20. To see if the town will purchase the site of Coburn's Block, (so called.)

ART. 21. To see what action, if any, the town will take, in relation to erecting a monument to the deceased soldiers.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting houses, and at the school house in the North District in said town, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant to the Town Clerk, at time and place of said meeting.

Given under our hands this third day of March, A. D. 1869.

RICHARD T. DODGE,
THOMAS H. LORD,
AARON F. BROWN,
} *Selectmen of Ipswich.*

INVENTORY OF PROPERTY AT THE FARM.

PRODUCE, &c.

		1868.		1869.			
		No.	Value.	No.	Value.	Increase.	Decrease.
Corn,.....	bush.	170	170 00	190	190 00	20 00	
Barley.....	"	12	18 00	25	37 50	19 50	
Beans.....	"	12	24 00	12	24 00		
Potatoes.....	"	150	100 00	150	100 00		
Roots.....	"	30	30 00	18	18 00		12 00
Beef.....	bls.	2	34 00	1½	25 50		8 50
Pork.....	"	2½	50 00	2¼	45 00		5 00
Cider.....	"	4	20 00	4	20 00		
Apples.....	"	6	18 00	4	12 00		6 00
Soap.....	"	2	11 50	2½	14 37	2 87	
Ham.....	lbs.	250	35 00	200	28 00		7 00
Beef.....	"	100	12 00	60	7 20		4 80
Lard.....	"	100	15 00	70	10 50		4 50
Tallow.....	"	75	10 50	75	10 50		
Butter.....	"	90	34 20	66	28 40		5 80
Dried Apples	"	30	4 50				4 50
English Hay,	ton.	18	360 00	20	400 00	40 00	
Salt Hay.....	"	24	274 00	6	72 00		202 00
Black Grass..	"	11	132 00	16	192 00	60 00	
Corn Fodder..	"			1	8 00	8 00	
Second Crop..	"	3	45 00				45 00
Thatch.....	"	3	21 00	9	63 00	42 00	
Straw.....	"	2	16 00	1½	12 00		4 00
Wool.....	lbs.	300	60 00				60 00
			1,491 70		1,317 97	192 37	369 10

INVENTORY OF PROPERTY AT THE FARM.

STOCK, &c.

	1868.		1869.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen	6	480 00	6	600 00	120 00	
Cows	13	520 00	14	560 00	40 00	
Steers			2	75 00	75 00	
Yearlings	7	140 00	4	80 00		60 00
Bull	1	30 00	1	40 00	10 00	
Horses	2	250 00	2	250 00		
Sheep	30	210 00	14	98 00		112 00
Shoats	6	150 00	5	150 00		
Fat Hogs			2	90 00	90 00	
Fowls	37	18 50	35	17 50		1 00
Turkeys			2	4 00	4 00	
Horse Wagon	1	35 00	1	35 00		
Sleigh	1	20 00	1	20 00		
Chaise	1	25 00	1	25 00		
Ox Wagon	2	170 00	2	170 00		
Ox Cart	2	100 00	2	100 00		
Mowing Machine	1	70 00	1	40 00		30 00
Plows	6	65 00	6	65 00		
Cultivator	1	5 00	1	5 00		
Harrow	1	7 00	1	7 00		
Winnow Mill	1	8 00	1	8 00		
Ox Sled	1	15 00	1	15 00		
Wood, cords	20	140 00	20	140 00		
Coal, tons	5	45 00	8	64 00	19 00	
Groceries		33 95		35 00	1 05	
Stoves	6	80 00	6	80 00		
Furniture and Bedding		231 00		231 00		
Sewing Machine				40 00	40 00	
Tools, &c		150 00		150 00		
		2,998 45		3,194 50	399 05	203 00
Produce,		1,494 70		1,317 97	192 37	369 10
		4,493 15		4,512 47	591 42	572 10
				4,493 15	572 10	
				19 32	19 32	

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES, &c.

OF THE

TOWN OF IPSWICH,

FOR THE YEAR ENDING

MARCH 1, 1870.

BOSTON:
NATHAN SAWYER & SON, PRINTERS,
No. 70 STATE STREET.
1870.

REPORT.

Schools.

Paid I. Lefavour, teaching		High School,	$ 864.00
T. B. Ross,	"	Middle School,	525.75
L. A. Perkins,	"	"	293.00
A. M. Fellows,	"	"	96.00
L. A. Tyler,	"	"	132.00
P. D. Adams,	"	North School,	294.00
B. S. Pike,	"	"	112.50
K. M. Kimball,	"	"	187.50
L. R. Worcester,	"	South School,	425.00
M. Wilson,	"	"	66.00
V. C. Hobbs,	"	"	187.50
J. H. Moulton,	"	West School,	184.00
E. A. Vose,	"	"	33.00
M. C. Perley,	"	"	60.00
L. A. Lamson,	"	Southwest School,	100.00
A. S. Guptill,	"	"	47.50
M. B. Kinsman,	"	South Eight School,	191.00
E. B. Richards,	"	North North School,	204.60
L. A. Dane,	"	Argilla School,	106.25
E. G. Poor,	"	"	110.00
J. P. Scanks, labor			1.00
E. Cogswell & Son, brooms, etc.			1.89
A. H. Spiller, sawing wood			1.40
R. T. Dodge, coal			90.45
Mark Newman, repairs and stoves			44.81
I. K. Jewett, brooms, buckets, etc.			4.15
Noyes & Willcomb, hooks, etc.			6.34

Paid Samuel Conant, wood	$ 16.00	
John W. Davis, "	6.50	
F. Willcomb, brooms, etc.	1.50	
F. Russell, repairs on house	4.37	
E. R. Lord, making fires,	5.00	
G. E. Lord, hauling gravel	1.50	
G. Perley, wood	21.08	
G. Tilton, making fires	5.00	
W. G. Brown, coal	88.71	
G. H. Baker, repairs on house	7.15	
Lewis Wade, sawing wood	2.50	
A. S. Howe, wood	18.50	
A. S. Brown, "	16.00	
J. Marshall, "	19.90	
A. G. Jewett, "	4.16	
C. Coburn, "	19.00	
A. Cogswell, sundry bills paid by him,	60.17	
G. Prescott, wood	3.50	
B. Newman, painting and glazing	13.54	
R. Stone, repairs on house	5.00	
J. L. Hammett, changing books	50.00	
J. Willcomb, sawing wood	3.00	
Levi Lord, sawing wood	11.44	
Asa Lord, wood	13.50	
A. S. Hills, horse hire	5.00	
Town of Topsfield, schooling children	15.00	
		$ 4,786.66

Current Expenses.

Paid M. G. Lord, sawing wood, Town House,	$ 11.25
Harrison Smith, care of Lock-up and Town House	56.75
I. K. Jewett, oil and stationery for Town House	1.92
Mark Newman, oil, lamps, and chimneys,	31.78
Robert Stone, repairs on Town House,	8.25
C. M. Arthur, window for Town House,	2.50
Wm. Dawson, setting glass in Town House,	10.00

Paid Geo. E. Lord, wood for Town House,	$ 19.00	
Joseph N. Caldwell, wood for Town House	4.50	
		$ 145.95
Benjamin Newman, painting hay scales,	1.25	
W. G. Brown, stones for hay scales,	25.00	
Lewis Choate, timber for hay scales,	1.00	
		27.25
Aaron Cogswell, surveying, and writing deed of gravelpit to Sanford Peatfield,	2.50	
Foster Russell, for fence and gate to gravelpit,	13.20	
		15.70
Nathan Sawyer & Son, printing tax bills and warrants	14.00	
Salem Observer, printing school reports of 1868	18.00	
Salem Observer, printing school and Town reports	76.00	
		108.00
Asher Blake, care of town clock . .	20.00	
Wm. T. Averill, ringing bell . .	25.00	
		45.00
Noyes & Willcomb, express . .	8.05	
Willett's Express, blanks and express,	5.65	
Willett & Boynton, express . .	3.65	
		17.35
Moses Graves, distributing reports,	2.00	
Abraham Lord, taking census of school children, militia, and dogs . .	21.00	
		23.00
Wm. G. Brown, horse hire . . .	3.00	
Barker & Porter, repairs on hearse,	4.75	
Geo. K. Prescott, and others, appraising school property	30.00	
Wm. Wade, repairs on fence . .	2.88	
Richard T. Dodge, traveling expenses and stationery	24.00	
James W. Watts, traveling expenses and stationery	18.40	
A. F. Brown, traveling expenses . .	6.00	
		89.03

Cemetery.

Paid Benjamin Newman, painting fence,	$ 39.41	
S. M. Ross, labor, . . .	1.56	
Luther Lord, " . . .	13.25	
John W. Lord, " . . .	21.62	
Jacob Scanks, " . . .	10.25	
Jacob P. Scanks, ...	6.00	
Nathaniel Harris, teaming . . .	38.25	
Andrew Russell, labor, . . .	9.00	
Benjamin F. Ellsworth " . . .	2.50	
David F. Dow, " . . .	3.00	
T. B. Ross, " . . .	9.00	
T. J. Roberts, " . . .	24.25	
D. L. Hodgkins, lumber . . .	9.84	
Asa Lord, sand paper, etc. . . .	.67	
E. Cogswell & Son, sundries . .	8.75	
		$ 197.35

Buoys.

Paid Wm. G. Brown, stones . . .	$ 3.50	
Benj. H. Smith, ironwork . . .	43.01	
Benj. Newman, paint	3.80	
Thomas Jewett, labor	33.55	
John H. Cogswell, lumber . . .	12.00	
		95.86
		$ 764.49

Fire Department.

Paid Five Engineers, at $ 6.25 . . .	$ 31.25	
Engine Co. No. 1, 48 men, at $ 6.25 .	300.00	
" No. 2, 50 men, at $ 5.25 .	262.50	
Hook and Ladder Co., 13 men, at $ 5.50,	71.50	665.25
N. C. Clark, cleaning hose . . .	7.50	
Stephen H. Baker, cleaning hose . .	3.75	
William Chapman, care of engine .	20.00	
G. F. Hills, care of engine . . .	6.00	
N. S. Kimball, services as clerk . .	5.00	
		707.50

Paid John H. Blake, labor on engine . .	$ 2.00	
Moses Spiller, " . .	5.00	
J. J. Glazier, " . .	2.50	
		$ 9.50
Willet & Boynton, express . . .	22.10	
J. W. Davis, hauling engine . .	1.50	
William Chapman, watching fire . .	2.50	
R. T. Dodge, coal	5.80	
Watts & Blake, refreshments . .	20.15	
J. B. Eagan, " . .	15.00	
Bickford & Hollis, lock and keys . .	12.50	
A. S. Hills, hauling engine, 1867 . .	3.00	
		82.55
Herman Strater & Son, copper hose .	15.00	
Hunneman & Co., repairs on engine .	25.50	
J. Boyd & Son, hose	341.70	
Boston Belting Company, suction hose .	103.54	
Juckett & Freeman, repairs on engine .	20.46	
Robert Stone, repairs	1.50	
S. G. Cheever, repairs on hose . .	18.75	
B. H. Smith, repairs	5.00	
George Barker, repairs . . .	3.59	
George W. Baker, repairs on house .	2.00	
Asa Lord, oil, etc.	1.81	
		538.85
Benj. Newman, painting and glazing, .	4.62	
F. Mitchell, rent	10.00	
Josiah Stackpole, oil for hose . .	5.00	
Mark Newman, copper tacks, charcoal, tools, etc.	2.50	
		22.12
		$ 1,360.52

Fees and Salaries.

Paid Aaron Cogswell, School Committee,	$ 33.75	
John R. Baker, "	34.50	
John Q. Peabody, "	30.00	
		98.25
E. G. Hull, notifying meetings, and police services	43.00	

Paid Thomas L. Jewett, police services .	$ 1.50	
Nathaniel Shatswell, notifying meetings, and police services	4.00	
T. B. Ross, notifying meetings, and police services	64.00	
J. W. Watts, notifying meetings . .	5.00	
Harrison Smith, police services . .	5.00	
Joseph Spiller, police services . .	2.12	
John E. Milton, " . .	10.25	
		$ 134.87
Daniel Clarke, returns of deaths . .	3.10	
Wm. T. Averill, " " . .	1.80	
W. Stevens, " " . .	1.20	
Y. G. Hurd, " " . .	.70	
David F. Dow, " " . .	.20	
Wesley K. Bell, returns of births, marriages and deaths	41.00	
Wesley K. Bell, salary as Clerk . .	25.00	
		73.00
George Haskell, services on Chelsea Bridge, etc.	100.00	
Charles A. Sayward, legal advice to Collector	10.00	
		110.00
R. T. Dodge, Assessor, Selectman, and Overseer	100.00	
T. H. Lord, Assessor, Selectman, and Overseer	100.00	
A. F. Brown, Assessor, Selectman, and Overseer	100.00	
R. T. Dodge, assessing school tax, and copying valuation book . . .	25.00	
T. H. Lord, assessing school tax, and copying valuation book . . .	25.00	
A. F. Brown, assessing school tax, and copying valuation book . . .	25.00	
		375.00
J. W. Watts, Collector . . .	300.00	
J. W. Watts, collecting school tax .	50.00	
		350.00
		$ 1,141.12

Highways and Bridges.

Paid J. H. Wiley, gravel	$3.90	
Joseph Horton, "	7.30	
Hannah S. Lord, "	15.00	
A. S. Brown, "	9.37	
Henry Wilson, "	8.70	
		$44.27
Albert Tenney, labor	2.70	
Thomas Burns, labor	2.50	
Thomas Wildes, "	11.25	
Daniel O. Collins, "	1.08	
John Spiller, "	1.46	
Joel Tibbetts, "	1.08	
		20.07
Daniel S. Russell, pathing snow	10.50	
David Story, "	19.32	
Emerson Howe, "	3.00	
W. P. Ross, "	8.00	
W. B. Kinsman, "	3.86	
Joseph Dunn, "	.99	
J. T. Butler, "	3.78	
J. P. Scanks, "	4.59	
J. J. Gould, "	30.00	
N. C. Perkins, "	16.00	
A. P. Clark, "	6.50	
		106.54
Erastus Clark, Jr., labor with team,	24.15	
Oliver Underhill, labor on bridge,	24.25	
James Griffing, "	21.00	
George Russell, "	9.00	
D. G. Chapman, "	16.00	
Phinehas D. Scott, "	1.54	
David Berry, "	7.50	
		103.44
Foster Russell, repairs on railing	4.12	
John Pingree, labor on drain	20.00	
N. C. Perkins, "	2.50	
J. H. Burnham, stones	3.00	

Paid Eastern Railroad, sleepers		$ 8.50	
D. L. Hodgkins, lumber		19.32	
J. H. Cogswell, "		49.93	
Asa Lord, nails		.96	
John Pingree, labor on bridge		2.50	
W. P. Ross, teaming		6.50	
Melzard Poor, sharpening drills		.65	
			$ 117.98

Beach Causeway.

Paid Ipswich Mills, hoop iron		$ 1.56	
I. K. Jewett, nails		1.14	
Perley B. Lakeman, labor		8.25	
Aaron Kinsman, "		23.25	
John Low, "		26.00	
Charles Smith, "		21.87	
Asa P. Stone, "		18.34	
Aaron F. Brown, "		13.00	
Manasseh Brown, "		100.00	
Thomas Brown, "		15.50	
Geo. Woodbury, "		20.50	
Joseph Marshall, "		9.37	
John A. Burnham, "		17.00	
Clarance Coburn, "		5.62	
W. P. Ross, teaming sleepers		4.00	
David Story, labor		18.50	
Alvin Story, "		15.52	
Alden Story, "		6.00	
Wm. Seward, "		8.00	
Edward Brown,"		8.75	
			343.17

Mile Lane.

Paid David Berry, labor		$ 32.00	
Patrick Ready, "		6.00	
Nathan Jewett, Jr., "		23.00	
William Lakeman, "		9.00	
Daniel O. Collins, "		8.75	

Paid David Russell,	labor . . .	$1.00	
Thomas D. Gould,	" . . .	11.00	
John H. Baker,	" . . .	2.00	
Geo. Russell, Jr.	" . . .	5.00	
Andrew Russell,	" . . .	8.25	
John D. Harris,	" . . .	2.50	
John Lummus,	" . . .	3.50	
N. C. Perkins,	" . . .	27.50	
John Lane,	" . . .	11.00	
D.W.Kimball,	" . . .	19.00	
G. T. Lord,	" . . .	13.12	
Asa Lord, 2d,	" . . .	53.00	
Geo. E. Lord,	" . . .	18.00	
Nath'l Caldwell,	" . . .	37.50	
W. P. Ross,	" . . .	27.50	
Isaac Kimball,	" . . .	17.00	
Josiah Lord,	" . . .	64.25	
Joel Tibbetts,	" . . .	16.00	
John Rutherford,	" . . .	22.00	
D. G. Chapman,	" . . .	2.00	
James H. Wiley,	gravel . . .	13.26	
L. C. Pickard,	" . . .	12.00	
W. & B. H. Smith,	sharpening picks .	4.02	
			469.15
			$1,204.63

Poor.

Paid Estate of A. H. Bond,	house rent	$39.00	
E. Bradley,	"	45.00	
Oliver Underhill,	"	20.00	
Mrs. John Hovey,	"	16.00	
S. Coburn,	"	12.00	
M. Dodge,	"	12.00	
Heirs of Amos Jones,	"	12.00	
			$156.00
Ipswich Mills,	partial supplies . .	3.40	
Watts & Blake,	" . .	9.00	
F. Willcomb,	" . .	68.00	
T. E. Condon,	" . .	2.00	

Paid I. K. Jewett, partial supplies . .	$18.00	
Town of Gloucester, " . .	90.35	
City of Salem, " . .	135.50	
Manning Dodge, " . .	3.80	
City of Newburyport, " . .	193.85	
City of Lynn, " . .	100.50	
A. S. Hills, " . .	2.00	
		$ 626.40
R. T. Dodge, coal	38.19	
William G. Brown, coal . . .	154.05	
D. T. Perley, wood	67.13	
J. Kimball, "	19.00	
A. P. Ross, teaming wood . . .	24.92	
Nathaniel Goodhue, piling and measuring wood	5.00	
Lewis Dickinson, wood . . .	36.00	
Joseph N. Caldwell	22.22	
		366.51
Robert Stone, repairs on wood-house .	2.50	
Asa Lord, nails for " .	.80	
D. L. Hodgkins, lumber for " .	5.50	
		8.80
J. B. Eagan, board for poor travellers .	17.75	
Worcester Lunatic Asylum, board of J. L. Akerman and M. Graves . .	479.51	
W. Johnston, board of Mrs. Beckett's children	15.50	
H. S. Phillips, expenses for Mrs. Porter	12.60	
County of Essex, board of S. Foster .	16.29	
G. C. Davis, Treasurer of State Reform School at Westborough . . .	4.14	
Eastern Railroad, tickets to poor travellers	7.30	
Farm, board of seventy-eight "	58.50	
Charles Palmer, medical attendance .	30.00	
Farm, teaming wood	24.00	
		665.59
		$ 1,823.30

CR.

By cash received from Newburyport . .	$ 35.50	
" " Salem . . .	15.50	
" " Rockport . . .	55.62	
By amount due from Haverhill . . .	45.00	
" " Westford . . .	34.95	
" of wood on hand . . .	144.00	
		330.57
		$ 1,492.73

Farm.

Paid B. D. Appleton, salary . . .	$ 450.00	
Isaac Lord, labor	236.00	
A. T. Guilford, labor	90.00	
Nathan Jewett, boat and labor . .	13.50	
Charles Littlefield, " . .	200.00	
		$ 989.50
F. Willcomb, dry goods, groceries, etc.	111.84	
T. E. Condon, "	123.43	
I. K. Jewett, tools and groceries . .	85.14	
Curtis Damon, " . .	52.70	
S. N. Baker, clothing	16.87	
Josiah A. Stackpole, soap . . .	3.40	
E. Cogswell & Son, dry goods and groceries	187.93	
Asa Lord, dry goods and groceries .	231.16	
Watts & Blake, " .	59.71	
J. F. Clothey & Co., dry goods . .	8.47	
		880.65
Benjamin Newman, paint . . .	2.83	
C. P. Preston, potatoes . . .	7.18	
Wm. G. Brown, ice	15.00	
C. P. Preston, mowing machine . .	109.00	
R. T. Dodge, coal	132.03	
J. Martin, two pairs oxen . . .	377.00	
F. Mitchell, harness	15.00	
		658.04
E. P. Davenport, painting and glazing .	36.37	
Mark Newman, ware and repairs . .	24.03	

Paid Foster Russell, repairs on building	$ 9.40	
John Hodgkins, "	1.90	
Geo. Russell, "	24.00	
J. H. Cogswell, lumber	19.36	
D. L. Hodgkins, lime	3.30	
		$ 118.36
Melzard Poor, blacksmithing	1.25	
W. & B. H. Smith "	13.05	
C. H. Chapman, "	56.85	
		71.15
Isaac Flitner, medical attendance	30.00	
Andrew Geyer, medicine	7.50	
		37.50
W. H. Tozer, shoes	14.50	
Geo. W. Ellis, shoes, 1868-69	11.75	
N. R. Wait, "	8.60	
		34.85
		$ 2,790.05
Bills paid by superintendent		437.81
Balance, being income beyond expense		240.59
		$ 3,468.45

CR.

By Sales from Farm,	
English hay	$ 1,371.12
Salt hay and thatch	175.10
Potatoes	12.75
Calves	134.76
Pigs	140.00
Sheep	40.00
Poultry	19.87
Eggs	49.40
Butter	115.10
Pork	49.14
Milk	4.82
Hides	19.17
Mulch	8.00
Cabbages	2.28

Barley	$ 17.20
Cow	40.00
Oxen	785.00
Mowing machine	30.00
Pop corn	14.36
Salt Grass	9.00
Pasturing	40.00
Teaming 12 cords of wood	24.00
" wood for J. Ross	16.75
Hamilton, board of M. Patch	156.00
Board of 78 poor travellers	58.50
Increase of personal property	136.13
	$ 3,468.45

The number of Paupers at the Almshouse is eighteen; the average number for the past year was eighteen.

The average cost of supporting them, by the usual method of computation, is sixty-four cents per week.

Expenses and Income for the Year 1869.

EXPENSES.

Amount paid for Current Expenses	$ 764.49
" " Fire Department	1,360.52
" " Fees and Salaries	1,141.12
" " Highways and Bridges	1,204.62
" " Poor	1,492.73
" " Interest	2,055.00
" " Abatements to J. W. Watts	360.56
" " Abatements to J. Spiller	69.20
" " Discount	570.69
" " Schools	4,786.66
" paid to State, one-half commissions on sale of liquor, 1868 and 1869	30.23
Amount paid to credit on the school property	6,241.84
Balance, being income beyond expenses	4,643.57
	$ 24,721.23

INCOME.

Amount raised for Current Expenses . . .	$16,348.19
" of income of Town House	100.50
" " Town Scales	147.74
" " Turkey-shore Pasture . .	8.75
" of licenses of dogs	77.00
" received of County Treasurer, for licenses of dogs	129.13
" of commissions on sale of liquor . . .	22.59
" of State Corporation tax	596.03
" of unworked Highway tax of 1868 . .	189.48
" of Non-resident Highway taxes of 1869 .	150.47
" of balances of the North and Middle District School tax of 1868	175.34
" of cash from South District	163.08
" of cash paid in by J. Spiller, Collector .	22.21
" of licenses of Concerts	18.00
" assessed for the school property . . .	6,332.13
" of income of Farm	240.59
	$ 24,721.23

Joseph Spiller, Collector.

DR.

To Uncollected Taxes, 1868	$ 91.41

CR.

By Cash paid to J. W. Watts, Treasurer .	$ 22.21	
Abatements	69.20	
		91.41

James W. Watts, Treasurer and Collector.

DR.

To Cash on hand	$ 3,001.09
Uncollected Taxes	309.53
State Tax committed to him	4,175.00
County Tax " "	1,753.30
Town Tax " "	15,400.00

To Additions and overlayings	$ 948.19
Unworked Highway Taxes of 1868	189.48
Highway Taxes of Non-Residents	150.47
Special School Tax	6,332.13
Discount on County Tax	17.53
Commonwealth School Fund	199.20
" Corporation Tax	596.03
" Reimbursement of State Aid	3,846.67
Income of Town House	100.50
" " Scales	147.74
Rent of Turkey-shore Pasture	8.75
Dog Licenses	77.00
County Treasurer for Dog Licenses	129.13
Cash from sales from Farm	2,655.15
Money hired on Town Notes	3,200.00
Cash from Newburyport, poor account	72.55
" Salem, " "	15.50
" Rockport, " "	108.62
" Hamilton, farm account	192.00
" J. B. Eagan, commis. on sale of liquor	14.64
" A. Geyer, " " "	4.95
" M. D. Smith, " " "	3.00
" Joseph Spiller, Collector, Taxes for '68	22.21
" Ira Worcester, farm account	27.75
" Sanford Peatfield, for land	25.00
" Concert Licenses	18.00
" Sale of Ladder Box	3.00
" Middle District School Tax for 1868	103.97
" North " " " "	71.37
" South " " " "	163.08
" S. Dane, farm account	16.00
" J. T. Shurburne, highway account	6.00
	$ 44,104.53

James W. Watts, Treasurer and Collector.

CR.

By orders drawn by the Selectmen	$ 13,788.57
" " " State Aid	3,885.25
Abatements	360.56
Discount on Taxes	570.69
Principal paid on Town Notes	6,925.00
Interest	2,055.00
State Tax	4,175.00
County Tax	1,753.30
Credit on special School Tax	6,241.84
Abatements made on the North & Middle School Tax	7.56
½ commissions on sales of Liquor in 1868 and 1869, paid to State	30.23
Uncollected Taxes	158.93
Cash on hand	4,152.60
	$ 44,104.53

Town of Ipswich, in balance of all accounts.

DR.

To Notes payable	$ 26,995.00
Schools, undrawn balances	1,383.91
Interest due and not paid	134.00
Balance in favor of Town	14,025.17
	$ 42,538.08

CR.

By Cash balance in hands of the Treasurer		$ 4,152.60
Uncollected Taxes		158.93
Amount due from State.	State Aid and pauper acc't	4,448.75
" "	Westford	47.45
" "	Haverhill	45.00
" "	Episcopal Society	31.00

By Amount due from State. Edward Saunders . .	$ 4.75
Farm	16,000.00
Personal property at Farm	4,648.60
Engines, apparatus, and houses	3,000.00
Town House and safes	2,350.00
Furniture and scales	100.00
Woodland at Linebrook	100.00
" Common fields	65.00
Turkey-shore pasture	100.00
Gravelpit and powder house	100.00
" Scott's Lane	100.00
" Grammar schoolhouse	100.00
" Ira Carlisle	150.00
" Hayfields' Bridge	25.00
" S. Goodwin's	125.00
" Candlewood	50.00
Hay scales	800.00
Pounds	100.00
Middle school house	1,900.00
North "	1,200.00
South "	1,740.00
West "	165.00
South West "	150.00
South Eight "	140.00
North North "	250.00
Argilla "	175.00
J. H. Lord's note	16.00
	$ 42,538.08

Amount of the Town's indebtedness March 1, 1865,	$ 54,720.00
" " " March 1, 1870,	26,995.00
Amount of debt paid . . .	$ 27,725.00

Police Report.

Number of persons committed to the Lock-up for drunkenness	9
Number of persons arrested for violation of Sunday Law	6
Arrested for petit larceny	3
Total	18

Number of hours Force on duty	313½
Whole number of Police Force	7
Amount paid	$ 78.37

T. B. ROSS,

IPSWICH, March 1st, 1870. *Chief of Police.*

Respectfully submitted,

RICHARD T. DODGE,
THOMAS H. LORD,
AARON F. BROWN,
} *Selectmen of Ipswich.*

IPSWICH, March 1st, 1870.

Inventory of Property at the Farm.

PRODUCE, &c.

	1869.		1870.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Corn, bushels, ...	190	$190.00	175	$175.00		$15.00
Barley, "	25	37.50	70	77.00	$39.50	
Beans, "	12	24.00	14	28.00	4.00	
Potatoes, "	150	100.00	300	150.00	50.00	
Roots, "	18	18.00	40	40.00	22.00	
Beef, barrels, ...	1½	25.50	1	17.00		8.50
Pork, "	2¼	45.00	2½	50.00	5.00	
Cider, "	4	20.00	2	10.00		10.00
Apples, "	4	12.00				12.00
Soap, "	2½	14.37	4	16.00	1.63	
Hams, lbs.	200	28.00	200	28.00		
Beef, fresh, lbs. . . .	60	7.20	40	4.80		2.40
Lard, " . . .	70	10.50	90	13.50	3.00	
Tallow, " . . .	75	10.50	50	7.00		3.50
Butter, " . . .	66	28.40	80	32.00	3.60	
Dried Apples, " . . .			22	3.30	3.30	
English Hay, tons, . .	20	400.00	19	380.00		20.00
" " market, tons,			2	52.00	52.00	
Salt Hay & Black Grass, tons, ...	22	264.00	30	360.00	96.00	
Salt Hay, market, tons, .			7	98.00	98.00	
Corn Fodder, tons, . .	1	8.00	2	16.00	8.00	
Thatch, " . .	9	63.00	12	84.00	21.00	
Straw, " . .	1½	12.00	2½	20.00	8.00	
Wool, lbs.			60	15.00	15.00	
Pickles, ...				2.00	2.00	
		$1,317.97		$1,678.60	$432.03	$71.40

Inventory of Property at the Farm.

STOCK, &c.

	1869.		1870.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen,	6	$600.00	4	$400.00		$200.00
Cows,	14	560.00	14	560.00		
Steers,	2	75.00	2	100.00	$25.00	
Yearlings,	4	80.00				80.00
Bull,	1	40.00	2	70.00	30.00	
Horses,	2	250.00	2	250.00		
Sheep,	14	98.00	11	77.00		21.00
Shoats,	5	150.00	5	150.00		
Fat Hogs,	2	90.00	1	45.00		45.00
Fowls,	35	17.50	40	20.00	2.50	
Turkeys,	2	4.00	4	8.00	4.00	
Horse Wagon,	1	35.00	1	35.00		
Sleigh,	1	20.00	1	20.00		
Chaise,	1	25.00	1	25.00		
Ox Wagon,	2	170.00	2	170.00		
Ox Cart,	2	100.00	2	100.00		
Mowing Machine and Harness,	1	40.00	1	124.00	84.00	
Ploughs,	6	65.00	6	65.00		
Cultivator,	1	5.00	1	5.00		
Harrow,	1	7.00	1	7.00		
Winnow Mill,	1	8.00	1	8.00		
Ox Sled,	1	15.00	1	15.00		
Wood, cords,	20	140.00	20	140.00		
Coal, tons,	8	64.00	5	40.00		24.00
Groceries,		35.00		35.00		
Furniture and Bedding,		231.00		231.00		
Stoves,	6	80.00	6	80.00		
Sewing Machine,	1	40.00	1	40.00		
Tools, &c.		150.00		150.00		
		$3,194.50		$2,970.00	$145.50	$370.00
Produce, &c.		1,317.97		1,678.60	432.03	71.40
		$4,512.47		$4,648.60	$577.53	$441.40
				4,512.47	441.40	
				$136.13	$136.13	

To either of the Constables of the Town of Ipswich.

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the Legal Voters of said Town to meet at the Town House, on Monday, the seventh day of March current, at 9 o'clock, A.M., for the following purposes, viz:

ART. 1. To choose a Moderator.

ART. 2. To choose all necessary Town Officers, and grant such pay for their services, as the Town may think proper.

ART. 3. To hear and act on the Reports of Committees.

ART. 4. To raise money for the support of the High and Common Schools.

ART. 5. To raise money to repair the Highways, and determine the manner of apportioning the same.

ART. 6. To raise such sums of money as may be necessary to defray all Town charges for the ensuing year.

ART. 7. To see what compensation shall be allowed the Enginemen the ensuing year.

ART. 8. To see what Discount, if any, shall be allowed to those persons who pay their Taxes before the prescribed time of payment.

ART. 9. To see if the Town will authorize the Treasurer to hire money in anticipation of Taxes.

ART. 10. To see if the Town will authorize the Treasurer to renew Notes that are now due.

ART. 11. To see if the Town will accept the List of Jurors as prepared and posted up by the Selectmen.

ART. 12. To see if the Town will grant the Fruit Growers' Association the use of the Town House to hold their meetings in free.

ART. 13. To see if the Town will grant to the Town Temperance Society the use of the Town House to hold their meetings in free.

ART. 14. To see if the Town will repeal Section 1st of Chapter 4th of the By-Laws of this Town.

And you are to serve this Warrant by posting up attested copies of the same at each of the Meeting Houses, Damon's Hall, Town Hall, and at the School House in the North North School District, in said Town, three days at least before the time of said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands this first day of March, A. D. 1870.

RICHARD T. DODGE,
THOMAS H. LORD,
AARON F. BROWN,
Selectmen of Ipswich.

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.,

OF THE

TOWN OF IPSWICH,

FOR THE YEAR ENDING

MARCH 1ST, 1871.

IPSWICH:
PRINTED BY EDWARD B. PUTNAM, MARKET STREET.
1871.

ESSEX S. S. To either of the Constables of the Town of Ipswich,

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of said town to meet at the Town House on Monday, the thirteenth day of March current, at nine o'clock, A. M., for the following purposes, viz:

ART. 1. To choose a Moderator.

ART. 2. Te choose all necessary Town Officers, and grant them such pay for their services as the town may think proper.

ART. 3. To hear and act on the reports of Committees.

ART. 4. To raise money for the support of the High and Common Schools.

ART. 5. To raise money to repair the Highways, and determine the manner of apportioning the same.

ART. 6. To raise such sums of money as may be be necessary to defray all town charges for the ensuing year.

ART. 7. To see what compensation shall be allowed the enginemen the ensuing year.

ART. 8. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of taxes.

ART. 10. To see if the town will authorize the Treasurer to renew notes that are now due.

ART. 11. To see if the town will accept the list of jurors as prepared and posted up by the Selectmen.

ART. 12. To see if the Town will direct the Collector to charge interest on all taxes not paid when due, and determine what rate shall be charged.

ART. 13. To see what sum, if any, the town will raise to defray the expenses of decorating the soldiers' graves on Memorial Day.

ART. 14. To see if the town will choose a committee to confer with the Trustees of the Manning Fund in relation to building a School-house.

ART. 15. To see if the town will hire such house of the Tustees for the use of the High School until the said Trustees are prepared to open their School.

ART. 16. To see if the Town will provide a new School-house for the South Eighth District and raise money for that purpose.

ART. 17. To see if the town will build the highway from Market street to the Boxford road as laid out by the County Commissioners, and raise money for that purpose.

ART. 18. To see if the town will purchase a piano for the use of the Town Hall.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the Meeting-houses, Damon Hall, Town Hall, and at the School-house in the North-North District, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands this third day of March, A. D. 1871.

RICHARD T. DODGE,
THOMAS H. LORD,
AARON F. BROWN,
} *Selectmen of Ipswich.*

REPORT.

—o—

Schools.

Paid I. Lefavour, teaching High School,	$895 00	
T. B. Ross, teaching Central,	664 50	
L. A. Perkins, teaching Central,	312 00	
L. A. Tyler, teaching Central,	240 00	
B. S. Pike, teaching North,	162 50	
H. S. Lord, teaching North,	176 25	
K. M. Kimball, teaching North,	243 75	
L. R. Worcester, teaching South,	512 50	
V. C. Hobbs, teaching South,	256 25	
C. W. Hodgkins, teaching West,	140 00	
L. B. Smith, teaching West,	66 00	
F. A. Ross, teaching West,	70 00	
Sarah Adams, teaching South West,	181 50	
M. B. Kinsman, teaching South Eight,	74 80	
Susie Archer, teaching South Eight,	102 00	
Lydia A. Dane, teaching Argilla,	78 00	
Carrie Brown, teaching Argilla,	115 50	
Helen A. Vose, teaching North North,	157 43	
E. J. Pickard, teaching North North,	54 00	
		$4,501 98
G. W. Dawson, making fires and care of house,	$5 00	
George Richards, making fires and care of house,	8 00	
Jesse A. Brown, making fires and care of house,	3 00	
W. G. Claxton, making fires and care of house,	14 00	
C. W. Butler, making fires and care of house,	2 50	
D. Bradstreet, making fires and care of house,	3 50	
B. F. Nichols, making fires and care of house,	5 00	
Moses Ryan, making fires and care of house,	3 50	
Howard Kimball, making fires and care of house,	4 88	
		$49 38
William Goodhue, fuel,	$26 25	
G. A. Brown, fuel,	11 25	
L. D. Pickard, fuel,	4 00	
N. B. Perkins, fuel,	6 00	
A. T. Potter, fuel,	13 00	
G. Prescott, fuel,	47 00	
Asa Lord, fuel,	16 92	
W. P. Ross, fuel,	3 82	
Moses Peabody, fuel,	6 00	
William G. Brown, fuel,	45 38	
R. T. Dodge, fuel,	62 92	
		$242 54

Paid Lewis Wade, sawing wood,	$3 50	
M. G. Lord, sawing wood,	8 92	
Levi Lord, sawing wood,	12 50	
Joseph A. Cross, sawing wood,	1 50	
		$26 42
Joseph L. Ross, chairs and desks,	$156 00	
F. Willcomb, chairs and desks and brooms, etc.,	23 23	
J. Q. Peabody, sundry bills paid by him,	3 75	
		$182 98
Mark Newman, repairs on stoves,	$12 25	
Robert Stone, repairs,	39 00	
P. E. Clark, repairs,	22 50	
Eben Kimball, repairs,	19 75	
William Dawson, repairs,	4 57	
C. E. Smith, repairs,	1 25	
Foster Russell, repairs,	6 68	
		$106 00
I. K. Jewett, brooms, etc.,	$3 50	
E. Cogswell & Son, curtain fixtures, etc.,	8 79	
J. H. Cogswell, lumber, South,	84 31	
Ezra W. Lord, labor, South,	20 22	
Nath. Hovey, labor and stock,	42 12	
		$158 94
John H. Cogswell, lumber for West,	$287 22	
J. P. Saunders, labor on West,	11 50	
F. Willcomb, desks, etc., for West,	65 00	
E. R. Road, freight for West,	2 00	
Canney, Cressey & Co., labor on West,	269 15	
Joseph Torrey, painting for West,	65 00	
George Russell, labor on West,	16 50	
William F. Conant, labor on West,	11 36	
C. W. Conant, labor on West,	3 87	
W. P. Ross, teaming for West,	22 00	
Ipswich Express, teaming for West,	2 00	
Asa Lord, nails for West,	18 73	
Mark Newman, stove, etc., for West,	34 77	
D. V. Kimball, chair,	1 33	
		$810 53
		$6078 77

CURRENT EXPENSES.

Paid C. A. Sayward, legal advice to Treasurer,	$10 00	
A. A. Abbott, services on new road,	100 00	
G. Haskell, services on Smith, and other cases,	175 25	
		$285 25

Paid G. Conant, damages and expenses,	$1815 54	
R. T. Dodge, witness fee and other expenses in Conant case,	92 90	
W. G. Brown, carrying jury to view the road,	7 50	
A. Geyer, telegraph,	64	
T. H. Lord, expenses in Conant case,	3 40	
A. F. Brown, expenses in Conant case,	3 40	
		$1,923 38
Nathan Sawyer & Son, printing reports and tax bills,	$79 00	
R. G. Dodge, distributing reports,	2 00	
R. T. Dodge, postage, stationery, & trav. expenses,	6 54	
R. T. Dodge, taking valuation, census of children, militia, dogs, perambulating town lines,	25 00	
T. H. Lord, taking valuation, census of children, militia, dogs, perambulating town lines,	25 00	
A. F. Brown, taking valuation, census of children, militia, dogs, perambulating town lines,	25 00	
A. F. Brown, horse and carriage,	24 00	
A. F. Brown, expenses to Groveland,	5 00	
C. A. Sayward, postage and travelling expenses,	12 33	
Nath. Rust, putting up alewives,	18 00	
Asa Lord, bread and cheese,	60	
William Chapman, boat and self to Plum Island,	2 00	
		$225 47
W. T. Averill, ringing bell,	$25 00	
Asher Blake, care of clock,	20 00	
		$45 00
Boynton's Express,	$4 90	
Noyes & Willcomb's express,	9 95	
		$14 85
Thomas Jewett, care of buoys,	$30 00	
William Dawson, paint for buoys,	3 60	
		$33 60
Webster Smith, repairs of hearse,	$3 75	
C. W. Chapman, repairs of hearse, and bier,	4 00	
E. Cogswell & Son, cemetery,	4 00	
G. Barker, for cemetery,	3 00	
		$14 75
I. K. Jewett, oil and stationery,	$4 50	
Mark Newman, oil and stationery,	14 39	
		$18 89
Foster Russell, labor on Town House,	$37 83	
E. W. Lord, labor on Town House,	7 96	
Jacob Low, painting,	41 84	
Alfred Norman,	70 50	
Curtis Damon, paint,	181 35	
I. K. Jewett, paint,	16 49	
J. H. Cogswell, lumber,	17 51	
Nath. Hovey, stock and labor,	7 50	
Mark Newman, tinning roof,	47 10	
		$428 08

Paid Caleb Lord, wood,	$9 00	
N. D. Dodge, wood,	10 00	
G. E. Lord, wood,	9 50	
J. W. Caldwell, wood,	22 50	
M. Peabody, wood,	3 00	
M. G. Lord, sawing wood,	7 81	
		$61 81
Harrison Smith, care of lock-up and board of prisoners,	$31 00	
Harrison Smith, care of Town House, etc.,	47 25	
		$78 25
		$3,128 33

Fire Department.

Paid 5 engineers, $5 75 each,	$28 75	
Warren Engine Co., No. 1, 50 men, $5 00 each,	250 00	
Barnicoat Engine Co., No 1, 50 men, $5 75 each,	287 50	
Hook and Ladder Co., 12 men, $5 25 each,	63 00	
Nathaniel L. Clark, care of Engine No. 1,	$20 00	
Stephen H. Baker, care of Engine No. 2,	$6 00	
Charles W. Blake, clerk of engineers,	5 00	
		$660 25
Frederic Mitchell, rent of land,	$8 00	
Oliver Underhill, rent of land,	3 00	
		$11 00
John H. Blake, labor on engine,	$7 50	
Charles W. Brown, repairs on engine,	2 50	
Thomas Wildes, repairs	50	
D. A. Hodgkins, repairs on engine,	40 51	
Benjamin H. Smith, repairs on engine,	6 60	
Webster Smith, repairs on engine,	3 00	
Russell & Archer, repairs on engine,	2 75	
Mark Newman, repairs on engine, and tacks,	1 37	
		$64 73
Russell & Archer, labor on platform, and nails,	$3 05	
Samuel P. Rutherford, labor on engine house,	2 00	
Jacob Low, painting engine house,	20 00	
		$25 05
I. K. Jewett, axe, oil, etc.,	$10 35	
J. Stackpole & Son, oil,	5 00	
Asa Lord, oil, etc.,	3 92	
		$19 27
J. Boyd & Son, hose,	$39 00	
J. Boyd & Son, hose pipe,	27 75	
E. T. Kennedy, hose,	36 00	
		$102 75

Paid George Barker, leather for engine,	$2 50		
N. R. Wait, leather for engine,	2 50		
Andrew Geyer, alcohol and book,	4 85		
R. T. Dodge, fuel,	3 70		
Nath'l L. Clark, labor on engine, & cleaning hose,	15 00		
Ipswich Mills, cotton waste,	1 40		
			$29 95
			$913 00

Fees and Salaries.

Paid John R. Baker, school committee,	$36 00		
John Q. Peabody, school committee,	36 00		
Aaron Cogswell, school committee,	35 00		
			$107 00
R. T. Dodge, assessor, selectman and overseer,	$100 00		
T. H. Lord, assessor, selectman and overseer,	100 00		
A. F. Brown, assessor, selectman and overseer,	100 00		
			$300 00
Wesley K. Rell, salary as town clerk,	$50 00		
Wesley K. Bell, return of births, marriages, deaths, etc.,	37 85		
			$87 85
James W. Watts, salary as Treasurer and Collector, 5 months,	$125 00		
Charles A. Sayward, salary as Treasurer and Collector,	175 00		
			$300 00
James W. Watts, notifying town meetings,	$5 00		
George Brown, notifying town meetings and officers,	8 00		
E. G. Hull, notifying town meetings, and police services,	40 00		
Webster Smith, notifying town meetings and police services,	35 00		
			$88 00
Joseph Spiller, police services,	$35 50		
T. B. Ross, police services,	6 50		
Ezra W. Lord, police services,	8 00		
Henry F. Russell, police services,	9 50		
George Brown, police services,	22 25		
T. C. Tilton, police services,	7 00		
Nath. C. Perkins, police services,	11 25		
N. A. Dickinson, police services,	7 50		
S. P. Rutherford, police services,	9 50		
Luther Lord, police services,	11 25		
A. P. Felton, police services,	3 00		

Paid Nath'l Burnham, police services,	10 00	
Daniel S. Russell, police services,	7 50	
Thomas L. Jewett, Jr., police services,	7 50	
James W. Bond, police services,	8 00	
Harrison Smith, police services,	18 25	
		$182 50
Daniel Clark, return of deaths,	$3 90	
Wm. T. Averill, return of deaths,	2 10	
Wm. Stephens, return of deaths,	90	
Y. G. Hurd, return of deaths,	40	
Wm. P. Perley, return of deaths,	30	
		$7 60
		$1,072 95

Highways.

Paid W. B. Russell, teaming stone,	$3 00
D. T. Perley, damage to plow,	2 50
D. S. Appleton, labor on railing,	4 15
Augustine Hodgkins, stone,	10 00
James H. Wiley, labor on M. Lane,	20 00
T. E. Condon, bread and cheese,	1 88
Ephraim Fellows, labor on railing,	7 50
J. Griffing, labor on bridges,	19 50
Webster Smith, railing,	9 12
S. P. Rutherford, labor on platform,	2 00
Russell & Archer, snow plow,	1 97
Asa Lord, bread and cheese, and nails,	7 74
E. Cogswell & Son, nails,	54
W. Wade, labor on railing,	6 00
W. Seward, labor on bridges,	17 00
Emerson Howe,	4 11
John Patch, clearing snow,	4 47
P. Riley, clearing snow,	6 12
L. Murray, clearing snow,	19 26
C. W. Wait, clearing snow,	1 26
D. S. Russell, clearing snow,	8 04
H. A. Lord, clearing snow,	9 36
N. C. Perkins, clearing snow,	13 54
A. Tenney, clearing snow,	5 04
G. H. Tenney, clearing snow,	9 18
G. Poole, clearing snow,	16 02
R. L. Gove, clearing snow,	1 26
J. T. Worcester, clearing snow,	4 95
J. Scott, Jr., clearing snow,	3 42
Webster Smith and others, clearing snow,	81 11
J. P. Scanks, clearing snow,	9 98
J. Scanks, clearing snow,	7 20
W. P. Ross, clearing snow,	7 00

Paid J. B. Tenney, clearing snow,	14 22
J. Roberts, clearing snow,	16 23
C. Croning, clearing snow,	2 52
Albert Tenney, clearing snow,	4 14
L. Aspell, clearing snow,	4 12
J. Smith, Jr., clearing snow,	1 26
A. F. Manning, clearing snow,	11 25
A. Manning, clearing snow,	14 24
J. Horton, clearing snow, 1869 and '70,	23 86
G. A. Brown, clearing snow,	13 88
W. T. Cross, clearing snow,	1 86
J. Marshal, clearing snow,	23 16
A. P. Stone, clearing snow,	32 44
C. W. Conant, clearing snow,	4 20
W. F. Conant, clearing snow,	21 00
D. Conant, clearing snow,	3 42
J. Spiller, clearing snow,	3 95
C. C. Lavelette, clearing snow,	1 26
M. Brown, Jr., clearing snow,	11 46
D. G. Chapman, clearing snow,	11 63
J. S. Potter, clearing snow,	13 40
Asa Wade, clearing snow,	7 09
A. B. Fellows, clearing snow,	21 42
S. Conant, clearing snow,	4 11
J. W. Lord, clearing snow,	3 00
A. Low, clearing snow,	5 70
T. Low, clearing snow,	5 00
W. H. Kinsman, clearing snow,	12 44
O. C. Smith, clearing snow,	9 54
James Scott, clearing snow,	6 00
D. W. Appleton, clearing snow,	11 65
H. Searles, clearing snow,	4 80
V. C. Hobbs, clearing snow,	4 96
Perley Scott, clearing snow,	2 00
J. H. Burnham, clearing snow,	7 85
C. Smith, clearing snow,	13 74
D. T. Perley, clearing snow,	5 54
E. Falls, clearing snow,	5 40
W. B. Kinsman, clearing snow,	28 12
D. O. Collins, clearing snow,	3 50
Joseph Kinsman, clearing snow,	16 33
George Fellows, clearing snow,	9 04
E. & M. Peabody, clearing snow,	15 84
J. J. Gould, clearing snow,	17 50
A. Story, clearing snow,	9 88
H. Terhune, clearing snow,	3 24
C. Batchelder, clearing snow,	10 00
John Grant, labor on wall,	2 00
W. P. Ross, teaming stone,	10 00
I. K. Jewett, stones,	25 00
J. Brockelbank, teaming,	3 50
I. A. Rogers, teaming,	16 00
H. S. Lord, gravel,	23 30
C. Coburn, gravel,	14 40

Paid M. Brown, labor on causeway,	40 70	
W. Smith, labor on drain,	20 00	
D. Kimball, labor on road,	142 87	
W. F. Conant, labor and material,	14 75	
M. Brown, Jr., labor,	10 00	
T. Roberts, labor,	18 33	
William Lord, labor on bridge,	2 50	
L. Lord, labor on bridge,	2 50	
J. H. Cogswell, lumber,	98 71	
D. L. Hodgkins,	26 44	
		$1,352 41

Poor.

To amount of wood on hand,	$144 00	
		$144 00
Paid Newburyport, supplies to Wallace, Fuller & Pickard,	$186 50	
Gloucester, supplies to Mrs. Lakeman,	91 31	
Salem, supplies to Barker & Durgin,	116 00	
Lynn, rent to Mrs. Knox,	36 00	
		$429 81
I. K. Jewett, partial supplies,	$13 00	
F. Willcomb, partial supplies,	80 00	
J. W. Watts, partial supplies,	4 00	
Asa Lord, partial supplies,	58 44	
E. Cogswell & Son, partial supplies,	2 00	
John M. Dunnels, partial supplies,	3 00	
A. S. Hills, partial supplies,	47 00	
Manning Dodge, meat,	1 35	
W. H. Tozer, shoes,	5 00	
C. R. Titcomb, meat,	2 00	
D. W. Appleton, supplies to Mrs. Collins,	71 68	
		$287 47
Smith E. Hayes, rent,	$3 33	
A. H. Bond, rent, 15 months,	45 00	
E. Bradley, rent,	45 00	
O. Underhill, rent,	30 00	
Mrs. John Hovey, rent,	18 00	
Stephen Coburn, rent,	12 00	
Manning Dodge, rent,	12 00	
		$165 33
State Reform School, board of Lindberg,	$30 79	
Worcester Lunatic Hospital, board of M. Graves, J. L. Akerman, M. Lord,	334 48	
State Nautical School, board of Sullivan and Lord,	21 13	
		$386 40

Paid J. B. Eagan, board of poor travellers,	10 00	
R. T. Dodge, aid to poor travellers,	4 40	
E. R. Road, tickets to poor travellers,	5 65	
		$20 05
R. T. Dodge, coal,	$17 60	
W. G. Brown, coal,	81 17	
Estate of Joseph Conant, wood,	24 40	
William Kimball, wood,	8 50	
Asa T. Potter, wood,	24 50	
Nath'l Goodhue, measuring and piling wood,	4 75	
A. P. Ross, teaming wood,	19 28	
		$180 20
Charles Palmer, medical attendance,	$44 00	
Isaac Flitner, medical attendance,	30 00	
Daniel Clarke, coffins and grave clothes, etc.,	61 00	
W. T. Averill, attending funeral,	5 00	
John Patch, board and care of Taylor,	20 00	
Sarah Kennedy, nursing Mrs. Collins,	15 00	
Harrison Smith, expenses to Tewksbury,	10 00	
Joseph Spiller, expenses to Tewksbury,	5 00	
A. M. Rutherford, sawing wood,	66	
		$190 66
Farm, board of 113 poor travellers,	$84 75	
		$84 75
		$1,888 67

CR.

By amount paid by Aaron Lord, guardian of Margaret Lord, for board at Hospital,	$77 70	
By amount paid by city of Newburyport,	101 42	
By amount paid by city of Salem,	24 81	
By amount paid by town of Rockport,	49 35	
By amount paid by town of Westford,	25 31	
By amount due from Haverhill,	45 00	
By amount due from Salem,	3 33	
By amount due from Groveland,	17 00	
By amount due from Gloucester,	7 47	
By amount due from State of Massachusetts,	108 83	
By amount of wood on hand,	135 00	
		$595 22
		$1,293 45

Farm.

Paid Benjamin D. Appleton, superintendent,	$500 00	
Alvin T. Guilford, labor,	100 00	
Charles W. Spiller, labor,	110 00	
Charles Littlefield, labor,	240 00	
Nathan Jewett, self and boat,	16 50	
		$966 50

Paid I. K. Jewett, groceries and tools,	$121 56	
Curtis Damon, groceries,	189 74	
E. Cogswell & Son, groceries,	95 67	
T. E. Condon, groceries,	132 86	
A. S. Hills, groceries,	35 89	
F. Willcomb, groceries,	54 45	
J. W. Watts, groceries,	23 34	
John M. Dunnels, groceries,	45 54	
Asa Lord, groceries,	233 15	
		$932 29
Clothey & Russell, dry goods,	$34 55	
S. N. Baker, Jr., clothing,	34 25	
		$68 80
Eben Harris, cow,	$50 00	
Phineas Dodge, oxen,	327 00	
Aaron Cogswell, calf,	12 69	
W. H. Kinsman, oxen,	190 00	
Lewis Choate, yearling,	15 00	
Stephen Jewett, pig,	18 50	
Ignatius Dodge, yearling,	20 00	
		$633 19
C. W. Chapman, blacksmithing,	$34 85	
Webster Smith, blacksmithing,	18 60	
B. H. Smith, blacksmithing,	19 55	
		$73 00
R. T. Dodge, coal,	$154 53	
		$154 53
I. H. Franklin, medical attend. and medicine	$33 00	
Andrew Geyer, medicine,	9 10	
Daniel Clarke, coffins, etc.,	40 50	
		$82 60
Mark Newman, tin ware and repairs,	$26 82	
E. Plouff, tin ware,	9 47	
Andrew Geyer, keg,	1 00	
		$37 29
N. R. Wait, boots and shoes,	$7 00	
W. H. Tozer, boots and shoes,	4 45	
G. W. Ellis, boots and shoes, 1870 and '71,	28 86	
		$40 31
J. H. Cogswell, lumber,	$37 06	
Foster Russell, repairs,	3 55	
		$40 61
Amos Canney, sleigh,	$40 00	
W. G. Brown, ice,	7 00	
William Willcomb, potatoes,	10 00	
I. Stackpole & Son, soap,	1 75	
		$58 75
Bills paid by superintendent,		$550 84
Balance, being income beyond expenses,		163 69
		$3,802 31

CR.

By sales from Farm,		
English Hay,	$678 38	
Salt Hay and Thatch,	468 54	
Potatoes,	30 50	
Calves,	131 41	
Pigs,	129 51	
Lambs,	36 00	
Poultry,	19 98	
Eggs,	56 31	
Butter,	198 87	
Pork,	22 95	
Milk,	6 91	
Hides,	14 91	
Muck,	37 00	
Cow,	56 50	
Oxen,	455 00	
Pop Corn,	5 80	
Pasturing,	16 00	
Teaming,	27 00	
Husks,	2 60	
Soap Grease,	3 69	
Wool,	31 80	
Horse,	100 00	
Board of M. Patch, of Hamilton,	156 00	
Board of 113 poor travellers, at 75 cents each,	84 75	
Increase of personal property,	1,031 90	
		$3,802 31

The number of poor at the Alms House is sixteen; the average number for the year was seventeen.

The average cost of supporting them by the usual method of computation, is seventy-seven cents per week.

Inventory of Property at the Farm.

PRODUCE, &C.

		1870.		1871.			
		No.	Value.	No.	Value.	Increase.	Decrease.
Corn,	bush.	175	175 00	200	200 00	25 00	
Barley,	"	70	77 00	30	30 00		47 00
Beans,	"	14	28 00	11	22 00		6 00
Potatoes,	"	300	150 00	300	150 00		
Roots,	"	40	40 00	20	20 00		20 00
Beef,	barrel.	1	17 00	2	34 00	17 00	
Pork,	"	2½	50 00	3	60 00	10 00	
Cider,	"	2	10 00	4	20 00	10 00	
Apples,	"			2½	7 50	7 50	
Soap,	"	4	16 00	4	16 00		
Hams,	pounds.	200	28 00	175	23 50		4 50
Beef, fresh,	"	40	4 80	60	7 20	2 40	
Lard,	"	90	13 50	80	12 00		1 50
Tallow,	"	50	7 00	50	7 00		
Butter,	"	80	32 00	117	46 80	14 80	
Dried Apples,	"	22	3 30				3 30
English Hay,	tons.	19	380 00	20	400 00	20 00	
" Market,	"	2	52 00	31	930 00	878 00	
Salt Hay & Black Grass,		30	360 00	32	384 00	24 00	
" " Market,		7	98 00	3	42 00		56 00
Corn Fodder,	tons.	2	16 00	1	8 00		8 00
Thatch,	"	12	84 00	12	84 00		
Straw,	"	2½	20 00	1	8 00		12 00
Wool,		60	15 00				15 00
Pickles,			2 00		2 00		
			$1678 60		$2514 00	$1008 70	$173 30

Inventory of Property at the Farm.

STOCK, &c.

	1870.		1871.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen,	4	400 00	6	600 00	200 00	
Cows,	14	560 00	14	560 00		
Steers,	2	100 00	1	50 00		50 00
Yearlings,			4	80 00	80 00	
Bulls,	2	70 00	2	70 00		
Horses,	2	250 00	1	150 00		100 00
Sheep,	11	77 00	13	91 00	14 00	
Shoats,	5	150 00	5	150 00		
Fat Hogs,	1	45 00	2	70 00	25 00	
Fowls,	40	20 00	53	26 50	6 50	
Turkeys,	4	8 00	11	22 00	14 00	
Horse Wagon,	1	35 00	1	35 00		
Sleigh,	1	20 00	1	20 00		
Chaise,	1	25 00	1	25 00		
Ox Wagon,	2	170 00	2	170 00		
Ox Carts,	2	100 00	2	100 00		
Mow'g Ma. & Harness,	1	124 00	1	124 00		
Ploughs,	6	65 00	6	65 00		
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Ox Sleds,	1	15 00	1	15 00		
Wood, cords,	20	140 00	20	140 00		
Coal, tons,	5	40 00	6	48 00	8 00	
Groceries,		35 00		34 00		1 00
Furniture & Bedding,		231 00		231 00		
Stoves,	6	80 00	6	80 00		
Sewing Machine,	1	40 00	1	40 00		
Tools, &c.,		150 00		150 00		
Winnow Mill,		8 00		8 00		
		$2970 00		$3166 50	$347 50	$151 00
		1678 60		2514 00	1008 70	173 30
		4648 60		5680 50	1356 20	324 30
				4648 60	324 30	
				$1031 90	$1031 90	

EXPENSES AND INCOME FOR THE YEAR 1870.

Expenses.

Amount paid for current expenses,	$3,139 49
Amount paid for fire department,	913 00
Amount paid for fees and salaries,	1,072 95
Amount paid for highways and bridges,	1,294 94
Amount paid for poor,	1,126 78
Amount paid for abatements,	228 48
Amount paid for discounts,	602 06
Amount paid for schools,	6,078 77
Amount paid for interest,	1,564 60
Balance, being income beyond expenses,	3,903 43
	$19,924 50

Income.

Amount raised for current expenses,	$16,478 91
Amount of unworked highway taxes of 1869,	297 32
Amount of non-residents' highway taxes of 1870,	163 07
Amount of income of town house,	262 00
Amount of income of town scales,	136 85
Amount of income of Turkey Shore pasture,	6 00
Amount corporation tax,	2,187 06
Amount licenses of concerts,	7 00
Amount income of farm,	163 64
Amount received of county treasurer for dogs' licenses,	130 78
Amount interest on deposits in banks,	91 87
	$19,924 50

JAMES W. WATTS, LATE TREASURER AND COLLECTOR,

Dr.

To cash on hand March 1, 1870.	$4,152 60
uncollected taxes,	158 93
cash from Haverhill,	45 00
cash from Westford,	47 45
cash, income of town house,	13 00
State balance of corporation tax 1869,	519 30
State, Poor account,	25 17
money hired on town notes,	2,515 00
sales from farm,	84 39
concert license,	1 00
	$7.561 84

Cr.

By orders drawn by Selectmen,	$5,056 62
orders drawn by Selectmen, State Aid,	1,559 25
principal paid on town notes,	75 00
interest paid on town notes,	692 90
abatements,	24 03
J. H. Lord's note,	16 00
cash paid over to C. A. Sayward,	138 04
	$7,561 84

CHARLES A. SAYWARD, TREASURER AND COLLECTOR,

Dr.

To cash from J. W. Watts,	$138 04
State tax committed to him,	4,175 00
county tax committed to him,	2,103 90
town tax committed to him,	15,400 00
overlayings,	1,078 91
non-residents' highway tax,	163 07
uncollected highway taxes of 1869,	297 32
addition of taxes,	11 16
discount on county tax,	21 04
Commonwealth school fund,	260 73
Commonwealth reimbursement State Aid,	3,700 00
Commonwealth corporation tax,	2,187 06
Commonwealth Poor account,	27 86
income of town house,	249 00
income of town scales,	136 85
county treasurer for dog licenses,	130 78
rent of Turkey Shore pasture,	6 00
sales from farm,	1,849 93
money hired on town notes,	400 00
cash from Newburyport, Poor account,	101 42
cash from Salem,	24 81
cash from Rockport,	49 35
cash from Westford,	25 31
cash from Hamilton Farm account,	156 00
cash from concert license,	6 00
cash from interest on deposits,	91 87
cash from Aaron Lord,	77 70
cash from Essex A. Society, police services,	42 00
cash from H. Terhune, Poor account,	21 78
cash from Episcopal Society.	31 00
	$32,963 89

Cr.

By orders drawn by the Selectmen,	$12,333 57
orders drawn by the Selectmen, State Aid,	1,965 00
abatements,	204 44
discount on taxes,	602 06
principal paid on town notes,	5,900 00
interest,	871 70
State tax,	4,175 00
county tax,	2,103 90
uncollected taxes,	142 97
cash on hand March 1, 1871,	4,665 25
	$32,963 89

TOWN OF IPSWICH IN BALANCE OF ALL ACCOUNTS,

Dr.

To notes payable,	$23,935 00	
interest due and not paid,	258 00	
balance in favor of the town,	19,732 19	
		$43,925 19

Cr.

By cash balance in the hands of treasurer,	$4,665 25	
uncollected taxes,	142 97	
amount due from State, on State Aid and Poor account,	3,383 25	
amount due from Haverhill,	45 00	
" " Groveland,	17 00	
" " Gloucester,	7 47	
" " Ira Worcester,	26 56	
" " N. C. Perkins,	51 44	
" " E. Saunders,	4 75	
farm,	16,000 00	
personal property at the farm,	5,680 50	
engines, apparatus, and houses,	3,000 00	
town house and safes,	2,350 00	
furniture and scales,	100 00	
woodland at Linebrook,	100 00	
woodland at Commonfields,	65 00	
Turkey Shore pasture,	100 00	
gravel pit and powder house,	100 00	
" " near grammar schoolhouse,	100 00	
" " " J. C. Carlisle's,	150 00	
" " " Hayfield bridge,	25 00	
" " " S. Goodwin's,	125 00	
" " " Candlewood,	50 00	
hay scales,	800 00	
pounds,	100 00	
school houses,	5,720 00	
J. H. Lord's note,	16 00	
		$43,925 19

Respectfully submitted,

RICHARD T. DODGE,
T. H. LORD,
A. F. BROWN,
} Selectmen of Ipswich.

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.,

OF THE

Town of Ipswich,

FOR THE YEAR ENDING

MARCH 1st, 1872.

IPSWICH:
Printed at the "Ipswich Advance" Office.
1872.

REPORT.

SCHOOLS.

Paid I. Lefavour,	teaching High School,	$870.00	
I. Lefavour,	" " "		
balance of last year,		168.23	
J. M. Coyngrayhame,	" Central "	800.00	
Timothy B. Ross,	" " "	41.50	
L. A. Perkins,	" " "	471.00	
L. R. Worcester,	" South "	50.00	
V. C. Hobbs,	" " "	298.75	
L. A. Tyler,	" " "	480.00	
Susie Archer,	" S. Eight & Central	259.50	
Mary E. Smith,	" South Eight,	204.00	
Hannah S. Lord,	" North "	457.50	
Kate M. Kimball,	" " "	391.00	
Sarah E. Lakeman,	" " "	55.00	
E. J. Pickard,	" North North,	303.00	
Frank A. Ross,	" West,	65.25	
Sarah Adams,	" "	205.00	
Helen A. Vose,	" "	150.25	
Susan M. Kimball,	" South West,	228.00	
Carrie Brown,	" Argilla,	214.50	
Susie E. Tower,	" "	55.00	
		——	5767.48
William P. Ross,	fuel,	4.50	
Gardner A. Brown,	"	18.00	

A. H. Wildes,	"	6.00	
Levi Lord,	"	31.50	
R. T. Dodge,	"	61.06	
Francis Tenney,	"	3.00	
George Prescott,	"	28.00	
William Lord,	"	4.75	
William G. Brown,	"	76.20	
Aaron Cogswell,	"	10.00	
		———	243.01
W. G. Claxton, making fires and care of house,		5.50	
F. H. Cogswell,	" "	8.83	
E. H. Reed,	" "	9.50	
J. W. Kimball	" "	9.50	
W. B. Spiller,	" "	5.50	
W. B. Clark,	" "	7.50	
Charles A. Brown,	" "	10.00	
Frank Stackpole,	" "	10.00	
D. W. Bradstreet,	" "	3.00	
Arthur H. Brown,	" "	3.00	
		———	72.33
Moses G. Lord, sawing and splitting wood,		6.00	
Lewis Wade,	" "	4.00	
D. F. Dow,	" "	1.66	
G. W Dawson,	" "	3.68	
John Donivan,	" "	3.75	
Isaiah Rogers,	" "	3.33	
Levi Lord,	" "	15.00	
Aaron D. Wells,	" "	1.87	
		———	39.29
Geo. P. Smith, building School House,		763.75	
Alfred Norman, painting,		189.95	
William Baker,	"	71.28	
Eben E. Fowler,	"	2.50	
Bragdon Tavner & Co., paint,		104.23	

Curtis Damon, paint &c.,	43.26	
Daniel Clarke, painting,	8.75	
Benjamin Newman, painting, repairs &c.,	13.26	
		1196.98
Joseph L. Ross, school furniture,	90.00	
Canney Cressey &Co., labor and stock for West,	31.82	
Mark Newman, stove and repairs	67.19	
Robert Stone, repairs on Central,	8.25	
Eben Kimball, repairs,	53.50	
Alexander McDole, "	25.00	
John Wade, "	6.40	
W. B. Spiller, "	1.70	
John W. Newman, "	3.70	
I. K. Jewett, brooms, screws &c.,	1.57	
F. Willcomb, brooms, curtains, pails &c.	25.48	
John A. Newman, screws, nails &c.	10.20	
John Wells, sweeping,	.75	
E. M. Dawson, "	2.00	
Henry D. Terhune,"	3.00	
Mary Nugent, cleaning house,	1.00	
Asa Lord, labor,	10.50	
Moses Spiller, "	20.25	
William Lord, "	12.50	
T. J. Roberts, masonry,	35.62	
Daniel Kimball, teaming,	10.00	
Ipswich Express, "	1.50	
Town of Topsfield, schooling children,	30.00	
Aaron D. Wells, putting in coal &c.	2.43	
Worthington Flanders & Co., advertising,	1.25	

John H. Cogswell, lumber,	47.47	
Asa Lord, brooms, nails &c.	2.89	
Hervey Whipple, land for Schoolhouse,	50.00	
Eastern R. R. Co., freight,	2.91	
G. H. Baker, labor on outbuildings,	12.50	
		551.38
TOTAL		7870.47

CURRENT EXPENSES.

Paid E. B. Putnam & Co., printing town and school reports,	120.00	
E. B. Putnam & Co., printing tax bills, certificates, &c.,	29.00	
Moses Graves, distributing reports,	2.00	
		151.00
Ives & Lincoln, legal services in Conant case,	125.00	
J. C. Perkins, " "	150.00	
C. A. Sayward, legal services on Marshall case and Mile Lane,	40.00	
C. A. Sayward, witness fees in Marshall case,	64.90	
Joseph Spiller, summoning witnesses &c.,	7.96	
E. J. Sherman, cost of indictment, Patch's causeway,	35.30	
		423.16
R. T. Dodge, copying valuation book and traveling expenses,	16.89	
A. F. Brown, copying valuation book and traveling expenses,	26.66	

T. H. Lord, copying valuation book and traveling expenses,	12.10	
C. A. Sayward, traveling expenses and postage,	20.00	
	———	75.65
Post 100, G. A. R., expense of decorating Soldier's graves,	200.00	
O. H. P. & G. W. Trask, Soldiers' Monument,	2514.12	
E. R. Brown, design for Monument,	50.00	
F. Willcomb, traveling expenses for Monument,	35.28	
W. H. Tozer, traveling expenses for Monument,	9.50	
William Scott, labor on Monument,	5.00	
F. A. Wait, " "	4.50	
William Lord, " "	8.74	
Asa Lord, " "	6.00	
William Chapman, " "	2.50	
Jacob P. Scanks, " "	6.00	
Luther Lord, " "	3.00	
Michæl Reddy, " "	31.00	
L. R. Worcester, " "	30.00	
T. J. Roberts, " "	59.24	
James T. Smith, " "	2.75	
Wm. G. Brown, teaming for "	55.00	
Parker Spinney, board of workmen,	9.00	
	———	2831.63
Salem Observer, printing school reports and tax bills 1870,	45.45	
A. Morrison, advertising,	2.00	
John S. E. Rogers, "	1.50	
Sylester Brown, gravel pit,	300.00	
G. T. Hill, posting cattle notices,	4.00	

John A. Varrill, taking census of children, militia and dogs,	21.00	
Noyes & Willcomb, express &c.,	17.90	
William T. Averill, ringing bell,	25.00	
Asher Blake, care of Town clock and repairs,	22.50	
D. M. Tyler, repairing clock,	1.00	
	——	$91.40
John P. Clisby, painting hearse,	25.00	
Robert Stone, labor on Hay scales,	5.50	
Cornelius Cronan, " "	2.00	
George Barker, " "	.67	
John H. Cogswell, lumber for Hay scales and Town House,	15.08	
Daniel L. Hodgkins, lumber,	11.04	
Curtis Damon, nails for Hay scales,	1.26	
Webster Smith, bolts " "	.50	
Aaron Cogswell, plan of road	12.00	
I. K. Jewett, oil, chimneys &c. for Town House,	5.04	
Mark Newman, oil, chimneys &c. for Town House,	28.38	
John A. Newman, locks, keys &c.,	3.40	
Jacob P. Scanks, sawing wood for Town House,	16.52	
I. K. Jewett, hatchet &c.,	2.13	
William Dawson, setting glass,	1.80	
Caleb Lord, wood for Town House,	4.00	
E. J. Grant, care of buoys,	25.96	
B. H. Smith, labor on buoys,	4.16	
M. R. Warren & Co., Record book,	9.50	
Wesley K. Bell, book and blanks,	3.75	
Andrew Geyer, telegraphing,	1.14	
Nathaniel C. Perkins, labor on cemetery fence	4.60	

Asa Lord, nails &c.,	.30	
Elizabeth Clark, damage to horse,	50.00	
Harrison Smith, care of Town House, attendance on Selectmen etc.,	32.00	
Harrison Smith, care of lockup, and board of prisonesrs,	25.50	
	——	291.23
TOTAL		4413.02

FIRE DEPARTMENT.

Paid 5 Engineers,	26.25
Warren Engine Company, No. 1,	225.00
Barnicoat " " " 2,	212.50
Hook and Ladder "	84.00
Charles W. Blake, Clerk of Engineers,	5.00
Nathaniel L. Clark, care of Engine,	16.00
George C. Lord, " "	8.00
John Doyle, watching fire,	1.25
James P. Jewett, rent of land,	8.00
Frederic Mitchell, " "	8.00
Oliver Underhill, " "	3.00
I. K. Jewett, oil,	.50
J. Stackpole & Son, oil,	2.50
F. Willcomb, polish for Engine,	1.30
John H Cogswell, lumber for reservoir,	9.90
Charles H. Baker, oiling hose etc.,	4.50
Charles W. Brown, cleaning and oiling hose,	8.50
James F. Butler, washing hose	2.50
Moses Spiller, labor on Engine,	9.00
Benjamin H. Smith, repairs on Engine,	1.50
Ipswich Mills, repairs "	1.50
George Barker, repairs of hose, buckets,	6.00

John A. Newman, glass and putty,	.40	
John M. Dunnels, brushes etc.,	3.35	
Andrew Geyer, alchohol,	3.60	
Noyes & Willcomb, oil and expressing,	9.25	
John A. Newman, lock etc.	.90	
	——	662.20

FEES AND SALARIES.

Paid Wesley K. Bell,	School committee		2	yrs.,	52.75	
John R. Baker,	"	"	2	"	60.00	
John Q. Peabody,	"	"	1	"	27.00	
Aaron Cogswell,	"	"	1	"	30.00	
F. Willcomb,	"	"	1	"	20.00	
W. H. Pierson,	"	"	1	"	30.00	
C. A. Sayward,	"	"	2	"	59.65	
					——	279.40

R. T. Dodge, Assessor, Selectman and Overseer,	100.00	
T. H. Lord, Assessor, Selectman and Overseer,	100.00	
A. F. Brown, Assessor, Selectman and Overseer,	100.00	
	——	300.00

Wesley K. Bell, salary as Town clerk,	50.00	
Wesley K. Bell, return of marriages, births and deaths,	34.20	
C. A. Sayward, salary as Treasurer, and Collector,	300.00	
Luther Wait, notifying Town officers,	8.00	
George Brown, notifying Town officers and meetings,	5.25	

E. G. Hull, notifying Town officers and meetings,		10.25	
J. E. Milton,	police services,	13.75	
Robert Stone.	"	2.75	
Thomas L. Jewett,	"	10.00	
H. F. Russell,	"	9.50	
Isaac T. Harris,	"	8.75	
Samuel P. Rutherford,	"	12.00	
Thomas E. Tilton,	"	7.50	
James S. Tyler,	"	8.00	
N. A. Dickinson,	"	8.75	
Luther Lord,	"	10.00	
James Griffing,	"	7.50	
Ezra W. Lord,	"	9.00	
Webster Smith,	"	3.00	
Joseph Spiller,	"	38.00	
Luther Wait,	"	6.00	
Edward W. Choate,	"	7.50	
James W. Bond,	"	7.00	
N. C. Perkins,	"	31.79	
E. G. Hull,	"	9.25	
Nathaniel Burnham,	"	7.50	
Edward Brown.	"	34.00	
Harrison Smith,	"	15.00	
		———	290.04
William T. Averill,	return of deaths,	1.00	
Y. G. Hurd,	" "	1.10	
Daniel Clark,	" "	3.50	
William Stevens,	" "	1.10	
William S. Perley,	" "	.10	
		———	6.80
			1260.44

HIGHWAYS.

Paid David Story,	clearing snow	11.64
Frank Tibbets,	"	1.12
Hardy M. Beck,	"	1.12
W. P. Ross,	"	13.50
Isaiah A. Rogers,	"	12.40
Jacob Scanks,	"	10.25
Isaac Kimball,	"	4.03
Daniel O. Collins,	"	8.65
Ebenezer Lord,	"	2.05
Nathaniel Harris,	"	6.40
Hervey Whipple,	"	6.25
William F. Conant,	"	4.75
Daniel W, Kimball,	"	8.07
Lawrence Aspell,	"	1.85
John Grant,	"	5.75
Jacob C. Safford,	"	10.64
Thomas Staniford,	"	5.00
George H. Tenney,	"	3.05
Alexander McDole,	"	.99
Edward Brown,	"	7.64
Asa P. Stone,	"	3.69
A. B. Fellows,	"	11.03
Aaron Kinsman,	"	9.87
Manasseh Brown, Jr.,	"	27.00
Mark Foss,	"	17.41
John M. Dunnels	"	12.00
John Brown,	"	17.80
Daniel G. Chapman	"	5.26
Henry Wilson,	"	20.00
Joseph Horton,	"	7.93
W. B. Kinsman,	"	11.63
Francis Smith,	"	2.35
T. B.Ross,	"	9.38

Nathaniel C. Perkins,	clearing snow,	27.71	
John W. Davis,	"	5.46	
G. T. Lord,	"	5.25	
Josiah Lord,	"	10.58	
William Kimball,	"	4.00	
Jeremiah Ellsworth.	"	2.40	
John Patch,	"	7.07	
William H. Kinsman,	"	6.86	
Thomas Low,	"	5.28	
Andrew Low,	"	5.68	
John J. Gould,	"	20.52	
Elisha Brown,	"	2.95	
William Lord,	"	2.50	
Daniel Kimball,	"	11.00	
Joseph Kinsman,	"	12.34	
J. H. Burnham,	"	7.56	
Alvin Story,	"	10.65	
Jacob B. Tenney,	"	3.56	
John Low,	"	14.61	
John A. Burnham,	"	7.24	
John B. Caverly,	"	9.37	
Asa P. Stone,	"	10.66	
Augustine Brown,	"	9.62	
Thomas Brown,	"	2.53	
Everett K. Brown,	"	14.05	
Charles Smith,	"	13.75	
Nathan Jewett,	"	10.50	
Francis P. Brown,	"	4.00	
		——	528.20
Robert Stone,	labor on bridge	20.25	
Josiah Lord,	" "	34.00	
James Griffing,	" "	14.00	
Michæl Laffy,	" "	7.50	
Webster Smith	" "	3.45	
Perley B. Lakeman,	" "	6.50	
		——	85.70

Charles W. Chapman, grate,	3.50	
Benjamin H. Smith, repairs on grate,	1.50	
Benjamin H. Smith, sharpening pick,	.87	
Hannah S. Lord, gravel,	15.70	
James H. Wiley, "	3.06	
Aaron F. Brown, gravel and labor,	10.18	
John H. Cogswell, lumber,	43.33	
Daniel L. Hodgkins, "	19.38	
John H. Cogswell, lumber for bridge,	214.34	
Edward Brown, repairing guideboards,	10.55	
S. N. Baker, painting,	3.00	
Ephraim Fellows, labor on bridge,	8,25	
Melzerd Poor, grate etc.,	4.45	
Asa Lord, nails etc.,	4.29	
	——	342.40
Frank H. Blaisdell, excavating 4594 yards of earth, at 35 cents per yard,	1607.90	
Frank H. Blaisdell, blasting 2215 yards ledge at $1.90 per yard,	4208.50	
Frank H. Blaisdell, building culverts, cess pool etc.	842.35	
Perkins & Russell, teaming stone	213.92	
George Poole, labor,	37.50	
Thomas Doyle, "	41.50	
Michæl Reddy, "	72.62	
Frank Philbrooks, "	3.50	
Foote & Horton, advertising,	2.33	
Abraham Lummus, earth for new road,	30.00	
Asa Lord, " "	30.00	
Aaron Cogswell, surveying and setting stakes,	19.00	
Charles A. Putnam, surveying,	59.00	
Abraham Lummus, stone for bridge	5.00	
	——	8129.42

POOR.

To amount of wood on hand,	135.00	135.00
Paid Gloucester, supplies to Mrs Lakeman, 1870 and 1871	147.17	
Lynn, rent for Mrs. Knox,	72.00	
Boston, supplies to Ann Andrews,	17.00	
Salem, " Mrs. Barker and Durgin	146.75	
Newburyport, supplies to Fuller, Pickard and Wallace,	160.38	
		543.30
Henry Terhune, supplies,	20.00	
I. K. Jewett, partial supplies to Mrs. Bridges,	9.00	
Asa Lord, partial supplies,	78.67	
F. Willcomb, "	44.00	
A. S. Hills, "	52.93	
		204.60
Joseph Fellows, rent,	13.52	
L. E. Bradley, "	45.00	
Manning Dodge, "	8.00	
M. J. Caldwell, "	20.00	
Estate of A. H. Bond, rent,	36.00	
Elizabeth Hovey, "	18.00	
Oliver Underhill, "	30.00	
		170.52
Worcester Lunatic Hospital, board of M. Graves and Smith,	218.00	
State Nautical School, board of J. O. Sullivan,	4.50	
State Reform School, board of Lindberg and Lord,	34.93	
		257 43

Parker Spinney, Jr., board of poor travellers,	11.00	
E. R. Road, tickets to poor travellers,	4.65	
		15.65
Heirs of Stephen Warner, wood,	94.50	
Elias Conant, "	41.45	
Joseph N. Caldwell, "	36.12	
Joseph H. Lord, "	47.00	
Nathaniel Goodhue, piling and measuring wood and repairs on woodhouse,	6.50	
Aaron P. Ross, teaming wood,	13.91	
R. T. Dodge, coal,	131.55	
William G. Brown, coal,	15.56	
		386.59
Isaac Flitner, medical attendance,	3.10	
Charles Palmer, " " on Mr. Fletcher,	6.50	
I. H. Franklin, medical attendance,	30.00	
Jane Smith, nursing and care of Mrs. Burns,	170.00	
William T. Averill, sexton,	3.00	
Daniel Clarke, coffins etc.,	22.50	
E. B. Putnam & Co., printing,	3.50	
Noyes & Willcomb, expressing	2.40	
Thomas H. Lord, travelling expenses,	.70	
Andrew Geyer, school books,	15.20	
		256.90
Farm, board of 101 travellers, at .75,	75.75	75.75
TOTAL,		1969.99

CR.

By amount paid by City of Haverhill,	90.00
" " " " " Salem,	3.33

" " " town of Grovland,	95.00	
" " " " Gloucester,	7.47	
" " " " Westford,	35.45	
" " " " North Andover,	16.00	
" " due from City of Newburyport,	43.88	
" " " town of Rockport,	42.00	
" " " State of Massachusetts,	170.00	
" " of wood on hand,	153.00	
		656.08
		1.313.91

FARM.

Paid Benjamin D. Appelton, supt.	500.00	
B. A. Johnson, labor,	49.32	
William Lord, "	7.50	
Luther Lord, "	7.50	
Alvin. T. Guilford "	100.00	
C. T. Littlefield, "	240.00	
Frank Bodwell, "	72.00	
Nathan Jewett, self and boat,	14.00	
		990.32
Curtis Damon, groceries,	88.48	
I. K. Jewett, "	85.00	
Asa Lord, groceries & tools,	173.43	
Frederic Willcomb, groceries,	82.31	
E. Cogswell & Son, dry goods & groceries,	138.67	
Thomas E. Condon, groceries,	106.68	
A. S. Hills, "	90.84	
John M. Dunnels, "	10.00	
George H. Dixon, "	52.03	
Edward W. Choate, fish	6.00	
		833.44
S. N. Baker, Jr., clothing,	29.75	

R. Jordan, clothing,	6.25	
W. S. Russell & Co, dry goods,	27.77	
		63.77
N. R. Wait, shoes,	13.25	
W. H. Tozer, "	10.25	
G. W. Ellis, "	17.33	
		40.83
I. Flitner, medicine,	13.00	
C. Palmer, medical attendance,	30.00	
D. Clarke, coffin &c.,	13.50	
		56.50
M. Newman, tin ware &c.,	11.63	
E. Plouff & Son, stove and funnel,	37.83	
		49.46
D. L. Hodgkins, lumber,	1.05	1.05
Webster Smith, blacksmithing,	6.35	
Benjamin H. Smith, "	11.56	
Charles W. Chapman, "	47.00	
		64.91
R. T. Dodge, coal,	107.29	107.29
Augustine Brown, horse,	175.00	
Frederic Mitchell, pig,	20.00	
Jacob Scanks, pigs,	12.00	
		207.00
W. G. Brown, ice,	8.00	
A. Geyer, keg &c.,	1.50	
		9.50
Bills paid by superintendent,	469.24	
Decrease of personal property,	933.90	
		1.403.14
		3.827.21

CR.

By sales from Farm,	
English hay,	2.001.39

Salt hay and thatch,	478.85	
Potatoes,	78.45	
Barley,	3.50	
Calves,	140.31	
Lambs,	44.00	
Poultry,	48.02	
Eggs,	64.83	
Butter,	171.79	
Pork,	117.25	
Milk,	13.62	
Hides,	18.04	
Mulch,	20.00	
Salt Grass,	9.00	
Cow,	40.00	
Pasturing,	41.75	
Teaming,	6.00	
Soap Grease,	4.50	
Straw,	3.00	
Wool,	22.50	
Sleigh,	4.00	
Horse,	125.00	
Boarding Cow,	22.50.	
Rent of Bull,	12.00	
Board of M. Patch, of Hamilton,	214.00	
Board of 101 poor travellers, at 75 cents each,	75.75	
Difference in Cattle,	19.00	
Three cords of wood for Town House,	24.00	
Balance, being expense beyond income,	4.19	
		3.827.21

The number of poor at the Alms House is sixteen; the average number for the year was seventeen.

The average cost of supporting them, by the usual method of computation, is ninety-five and one-half cents per week.

Inventory of Furniture and Bedding at the Farm, March 1st, 1872.

Bedsteads,	28
Strawbeds,	27
Featherbeds,	29
Bolsters,	14
Pillows,	41
Pairs Sheets,	46
Pairs Pillow cases,	40
Spreads,	23
Quilts,	18
Counterpanes,	6
Tables,	13
Chairs,	34
Bureaus,	4
Desk,	1
Clock,	1
Tin milk pans,	81
Earthen milk pans,	11
Tin milk pails,	6
Stone jars,	7
Silver table spoons,	2
Silver tea spoons,	8
Plated tea spoons,	3

INVENTORY OF PROPERTY AT THE FARM. PRODUCE, &c.

	1871.		1872.		Inc.	Dec.
	No.	Value.	No.	Value.		
Corn, ... bush.	200	$200 00	150	$150 00		$50 00
Barley, ... "	30	30 00	36	36 00	6 00	
Beans, ... "	11	22 00	10	20 00		2 00
Potatoes, ... "	300	150 00	225	150 00		
Roots, ... "	20	20 00	50	50 00	30 00	
Beef, ... barrels.	2	34 00	2	34 00		
Pork, ... "	3	60 00	2½	50 00		10 00
Cider, ... "	4	20 00				20 00
Apples, ... "	2½	7 50				7 50
Soap, ... "	4	16 00	4	16 00		
Hams, ... pounds.	175	23 50	185	25 90	2 40	
Beef, ... "	60	7 20	40	4 80		2 40
Lard, ... "	80	12 00	110	16 50	4 50	
Tallow, ... "	50	7 00	75	10 50	3 50	
Butter, ... "	117	46 80	91	36 40		10 40
English Hay, ... tons.	20	400 00	15	375 00		25 00
" " Market, . "	31	930 00				930 00
Salt Hay and Blackgrass, "	32	384 00	27	378 00		6 00
" " Market, . . . "	3	42 00	2	24 00		18 00
Corn Fodder, ... "	1	8 00	2	18 00	10 00	
Thatch, ... "	12	84 00	12	108 00	24 00	
Straw, ... "	1	8 00	1½	24 00	16 00	
Rowan, ... "			1	20 00	20 00	
Pickles, ...		2 00		2 00		
		$2,514 00		$1,549 10	$116 40	$1,081 30
		3,166 50		3,197 50	326 00	295 00
		$5,680 50		$4,746 60	$442 40	$1,376 30
		4,746 60				442 40
		$933 90				$933 20

INVENTORY OF PROPERTY AT THE FARM. STOCK, &c.

	1871.		1872.		Inc.	Dec.
	No.	Value.	No.	Value.		
Oxen,	6	$600 00	6	$600 00		
Cows,	14	560 00	12	480 00		$80 00
Steer,	1	50 00				50 00
Heifers,			4	120 00	120 00	
Yearlings,	4	80 00				80 00
Bulls,	2	70 00	2	70 00		
Horse,	1	150 00	1	200 00	50 00	
Sheep,	13	91 00	13	91 00		
Shoats,	5	150 00	7	150 00		
Fat Hogs,	2	70 00				70 00
Fowls,	53	26 50	51	25 50		1 00
Turkeys,	11	22 00	4	8 00		14 00
Horse Wagon,	1	35 00	1	35 00		
Sleigh,	1	20 00	1	40 00	20 00	
Chaise,	1	25 00	1	25 00		
Ox Wagons,	2	170 00	2	170 00		
Ox Carts,	2	100 00	2	100 00		
Mowing Machine and Harness,	1	124 00	1	124 00		
Plows,	6	65 00	6	65 00		
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Ox Sleds,	1	15 00	1	15 00		
Wood, . . . cords,	20	140 00	30	210 00	70 00	
Coal, ... tons,	6	48 00	6	48 00		
Groceries,		34 00		35 00	1 00	
Furniture and Bedding,		231 00		231 00		
Stoves,		80 00		110 00	30 00	
Sewing Machine,		40 00		40 00		
Winnow Mill,		8 00		8 00		
Wheel Rake,				35 00	35 00	
Tools, &c.,		150 00		150 00		
		$3,166 50		$3,197 50	$326 00	$295 00

EXPENSES AND INCOME FOR THE YEAR 1871.

EXPENSES.

Amount paid for current expenses,	$4,413 02	
" " " Fire Department,	662 20	
" " " Fees and Salaries,	1,260 44	
" " " Highway and Bridges,	8,129 42	
Amount paid for Schools,	7,870 47	
" " " Poor,	1,569 74	
" " " Abatements,	292 91	
" " " Discounts,	644 24	
" " " Interest on town notes,	1,697 17	
Amount paid for Expense of farm	4 19	
		$26,543 80

INCOME.

Amount raised for current expenses,	$18,099 99	
Amount of unworked highway taxes of 1870,	325 38	
Amount of non-resident highway taxes of 1871,	164 82	
Amount of income of town-house,	248 75	
" " " " town scales,	151 94	
" " " " turkey shore pasture,	7 00	
Amount of corporation and bank tax,	3,207 28	
Amount of licenses to concerts,	12 00	
" received of County treasurer for dog licenses,	181 85	
Amount of interest on deposits in banks,	85 23	
Amount of interest on taxes,	30 79	
" " commonwealth school fund,	214 45	
Amount of discount on County tax,	21 03	
Balance being expense beyond income	3,793 29	
		$26,543 80

Charles A. Sayward, Treasurer and Collector.

DR.

To cash on hand, March 1st, 1871,	$4,665	25
" uncollected taxes, ...	142	97
" State tax committed to him, .	4,175	00
" County tax " " " .	2,103	90
" Town " " " " .	16,856	16
" overlayings, ...	1,199	99
" non-residents' highway tax, .	164	82
" uncollected highway tax of 1870, ...	325	38
" addition of taxes, ...	43	84
" discount on county tax, . .	21	03
" commonwealth school fund, .	214	45
" " reimbursement State aid, ...	3,300	00
" commonwealth corporation tax,	2,489	67
" " bank tax, . .	717	61
" income of Town House, . .	248	75
" income of town scales, . .	151	94
" rent of turkey shore pasture, .	7	00
" cash for sales from farm, . .	3,040	03
" money hired on town notes, .	8,345	00
" cash from City of Salem, . .	3	33
" " " " " Haverhill, .	90	00
" " " town of Groveland,	95	00
" " " " " Gloucester,	7	47
" " " " " Westford, .	35	45
" " " " " N. Andover,	16	00
" cash from town of Hamilton,	214	00
" " " concert licenses, .	12	00
" " " interest on deposits,	85	23
" " " " " taxes, .	30	79
" " " Joseph H. Lord, .	22	00
" " " Robert Stone, . .	2	00
" State aid refunded on account of Littlefield children, . .	94	54
Amount carried forward		$48,920 60

Amount brought forward,		48,920 60
To Eastern Railroad Co., damage, by fire to woodland, . . .	262 50	
" cash from N. C. Perkins, . .	51 44	
" " " Ira Worcester, . .	26 56	
" " " James Damon, Powder house, ...	30 00	
" cash from E. Saunders, . .	4 25	
" " for book, ...	1 50	
" " " dog licenses, . . .	181 85	
		$49,478 70

Cr.

By orders drawn by the Selectmen,	26,497 11	
" orders drawn by the Selectmen, State aid, ...	2,553 60	
By abatements, ...	292 91	
" discount on taxes, ...	644 24	
" principal paid on town notes,	9,647 00	
" interest, " " " "	1,697 17	
" State tax, ...	4,175 00	
" County tax, ...	2,103 90	
" uncollected taxes, ...	148 11	
" Cash on hand, March 1st, 1872,	1,719 66	
		$49, 478 70

Town of Ipswich in Balance of all Accounts.

Dr.

To notes payable, ...	$22,635 00	
" interest due and not paid, .	15 00	
" balance in favor of the town,	18,227 57	
		$40,877 57

Cr.

By cash balance in the hands of treasurer,	$1,719 66	
" uncollected taxes,	148 11	
" amount due from State, on State aid and poor account,	3,820 37	
" amount due from city of Newburyport,	43 83	
" amount due from town of Rockport,	42 00	
" amount due from proprietors of Jeffries Neck, rent of bull,	12 00	
" amount due from farm,	16,000 00	
" personal property at the farm,	4,746 60	
" engines, apparatus and houses,	3,000 00	
" Town house and safes,	2,350 00	
" furniture and scales,	100 00	
" woodland at Linebrook,	100 00	
" woodland at Common fields,	65 00	
" Turkey shore pasture,	100 00	
" gravel pit,	80 00	
" " " near grammar school house,	100 00	
" gravel pit near J. C. Carlisle,	150 00	
" " " " Hayfield Bridge	25 00	
" " " " W. J. Tarr,	125 00	
" " " " Candlewood,	50 00	
" " " " Levi L. Howes,	300 00	
" Hay Scales,	800 00	
" Pounds,	100 00	
" School Houses,	6,900 00	
		$40,877 57

Respectfully Submitted,

THOMAS H. LORD,
AARON F. BROWN,
} *Selectmen of Ipswich.*

ESSEX, ss. *To either of the Constables of the Town of Ipswich,*

GREETING:

IN the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the legal voters of said Town, to meet at the Town House, on MONDAY, the Eighteenth day of March current, at nine o'clock, A.M., for the following purposes, viz:—

ART. 1ST. To choose a Moderator.

ART. 2D. To choose all necessary Town Officers, and grant them such pay for their services as the Town may think proper.

ART. 3D. To hear and act on the reports of Committees.

ART. 4TH. To raise money for the support of the High and Common Schools.

ART. 5TH. To raise money to repair the Highways, and determine the manner of apportioning the same.

ART. 6TH. To see if the Town will accept the Act to provide for the election of Road Commissioners in Chapter 158, Acts of 1871.

ART. 7TH. To raise such sums of money as may be necessary to defray all Town charges for the ensuing year.

ART. 8TH. To see what compensation shall be allowed the Engine men the ensuing year.

ART. 9TH. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 10TH. To see if the Town will authorize the Treasurer to hire money in anticipation of taxes.

ART. 11TH. To see if the Town will authorize the Treasurer to renew notes that are now due.

ART. 12TH. To see if the Town will accept the list of jurors as prepared and posted up by the Selectmen.

ART. 13TH. To see what rate of interest the Collector shall charge on all taxes not paid when due.

ART. 14TH. To see if the Town will raise and appropriate money for the purpose of defraying the expenses incidental to decorating the Soldiers' Graves on Memorial Day.

ART. 15TH. To see what action the Town will take in regard to an appropriation for the purpose of erecting a fence around, and gilding the names upon, the Soldiers' Monument.

(*Continued on next page.*)

Art. 16th. To see what action the Town will take in regard to building a High School House, and appropriating money for the same.

Art. 17th. To see if the Town will authorize a settlement of their claim upon Daniel A. Hodgkins, for placing an incumbrance upon the highway, and authorize a suit against him, if it cannot be justly settled without one.

Art. 18th. To see what action the Town will take in regard to lighting the streets in various places, and appropriating money for the same.

Art. 19th. To see what action the Town will take in relation to widening and straightening East Street from Hovey's Bridge to the house of Micajah Treadwell.

Art. 20th. To see what action the Town will take in relation to surveying and grading Sawyer, Cogswell and Wainwright Streets.

Art. 21st. To see what action the Town will take in relation to building Reservoirs, or any other way to provide water in case of fire, and appropriating money for the same.

Art. 22d. To see what action the Town will take in relation to widening Cross Street from East Street to Green Street.

Art. 23d. To see what action the Town will take in relation to building a Town House.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting-houses, Town Hall, and at the School-house in the North District three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands, this Twelfth day of March, A. D. 1872.

THOMAS H. LORD,
AARON F. BROWN, } *Selectmen of Ipswich.*

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

Town of Ipswich,

FOR THE YEAR ENDING

MARCH 1st, 1872.

IPSWICH:
EDWARD B. PUTNAM, PRINTER.
1872.

REPORT.

The Committee in presenting their Annual Report, congratulate the citizens upon the general good appearance of the schools. The examinations just closed, show no falling off in the scholarship, and with one or two exceptions the discipline and deportment in the school room has been all that could be reasonably desired. The corps of teachers in the employ of the town, are, as a body, faithful, intelligent, and devoted to their work.

But our schools have not, as yet, reached the high water mark. In many respects there is room for improvement and advance. Your Committee, as a part of the duty imposed upon them, would with their Report, call your attention to such suggestions, as are in their view, essential to the further progress and prosperity of the schools under their care. The first great need in a system of education, is a series of

GRADED SCHOOLS.

Such a series now exists among us. We have a High school a Grammar school, two Intermediate and three Primary schools.

Besides these, there are five schools in the outer districts of the town, in each one of which studies are pursued, varying all the way from those taught in the classes of the Primary and High schools. The distance of these schools from each other, and from the centre of the town, and the comparatively small number of pupils who attend them, prevent, of course, any such classification and arrangement, as characterizes the graded schools. These are, and must continue to be, mixed schools. The best that can be done for them is to furnish pleasant and comfortable school-houses, faithful and efficient teachers. From time to time they will send their most advanced pupils either to the Grammar or High schools. The success of our school system will depend upon the rank and influence which these two schools—the Grammar and the High—hold in the series. If they are what they should be, their influence will be felt to the farthest extremity of the town. The High school, especially, will be the cynosure to which the eye of every child in the village will turn. Statistics will show that the largest number of boys and girls in the large towns and cities, complete their education at the grammar schools. Only a small proportion of pupils enter the High School, and a larger part of these fall off during the first or second year. The Grammar school, therefore, should take high rank, and be able to give every scholar who enters it a complete practical business education. It should have a course of study adapted especially to those whose school days are to end with its instruction. The diploma of the school should be ready at the close for the faithful student. Besides this course of study, there should be another and different standard for those who intend to pursue an advanced course in the High school. A good grammar school education, complete in itself, is much to be preferred to a smattering of new studies, begun but not finished at the High school. The High school is, or should be, the college of the community. It is designed for the more mature scholars, for those whose time and means allow of a more extended education. The standard of its studies should

not be low. It is the stepping-stone to the professional school, the university, and active business life. Our sons and daughters should not be obliged to go out of town to get an education at an academy, public or private school, which could be furnished at less cost at our own doors. Many scholars enter the High school too soon; not a few of those in its lower classes would be greatly benefitted by remaining a year or two in the Grammar or District schools. The High school would then not only have a more mature and better class of scholars, but the Grammar school would be improved to the same extent. Many of our boys and girls will not go beyond the Grammar school. For their sakes this school should have a wider range of studies than at present. General History, the elements of the Useful Sciences, Book-Keeping, may well be introduced into the course. Unpractical studies should be excluded, while the preference is given to those branches which are most useful and necessary in active life. By such a plan as this, the Grammar and High schools would be greatly improved, the grade of each advanced, and a better class of scholars found in them both. Your Committee hope to prepare and introduce during the coming year, a programme of studies for each grade of schools in the town. Especially do they hope to be able to inaugurate a definite and wider range of studies in the Grammar and High schools, enlarging and advancing the standard in each. Thus we should have a series of schools in which the student would pass rapidly and with ease, from step to step. Entering the Primary at five or six years of age, the child will finish his elementary studies in two or three years. The Intermediate school, in a course of two years, will give a thorough preparation for the Grammar. Three or four years more will furnish a good, practical, business education, or enable him to enter into the last class of the High school. Four years, or less, suffice to carry him through this school, fitting him for college, or giving him such culture and training as will not cause him to be ashamed, into whatever business or social circle his lot may be cast. The whole course

would require for its completion, from eight to thirteen years. At its close, the pupil will have gratuitously received from the town, an education of more value than any inheritance, an education which many of our fathers and mothers would have given all they now possess, to secure.

THE HIGH SCHOOL.

This school is fortunate in its teacher. For a low salary—which ought to be increased—we have an instructor whose services would be highly appreciated in any town or city of the Commonwealth. But the school is unfortunate in its building. No one points to this with any pride; many are ashamed of it. As you walk by with an intelligent stranger, and he unwittingly asks: "What house is that?" the voice sinks, and the countenance falls as you reply: "That, sir, I am sorry to say, is our High School House." It is time, and high time, that the citizens should bestir themselves about this matter. If we are not to have money from abroad, let us at once begin to put up a school house which shall be not only an honor to the the town, but a building which is imperatively called for, by every interest of education among us. The cultivation of the taste is a part of every system of education. A beneficial influence is exerted upon the mind by pleasant and attractive surroundings. Our boys would be more manly, our girls more womanly, if their studies were conducted in a school-house where no shock was given to their sense of what is beautiful and appropriate. Neither we nor they, can respect what is not respectable. Besides, this building, bleak in winter, hot and illy ventilated in summer, is imperiling the health of the children we love.

The teacher of this school repeatedly calls for an assistant. At present, there is no room in the building suitable for the use of such an assistant. Perhaps, too, in a higher and increased range of studies, no more scholars would enter this

school, than could be instructed with ease and profit by one teacher.

A philosophical apparatus, a set of instruments and mechanisms, for the illustration of the principles of natural science, is much needed in this school. A small appropriation made every year for this purpose, would in time give us a very valuable and useful collection.

We ought to make more and more of our High school. With a new building, a higher standard of studies, and better arranged classes, it would be the pride and boast of the town. Like the ocean, it would daily send over the whole community a strong, deep tide of influence—an influence that would be felt in every nook and corner of the town.

There should be two complete courses of study in this school: an English and a Classical course. The former should take the graduated scholars of the Grammar school, and carry them forward in advanced English studies, to such an extent, that in general acquaintance with literature, science, and practical affairs, they should not fall behind the best scholars in any of our academies. It is wrong and foolish to suppose that a boy or girl cannot be as well educated at home as abroad. An unnecessary expense, and a great risk to morality and virtue is incurred, in sending the child away from the family fireside, when it most needs the mother's care and the father's counsel.

A Classical course is a necessity in this school. In a town of the size of Ipswich, two or three boys, at least, should enter college every year. Of distinguished scholars in the land, who have died within the past ten months, two were natives of this town. Coggswell and Treadwell are memorial names here. What these men have been, others from among us may be. Parents who have abundant means should encourage the aspirations of any of their boys who may incline towards the choice of a college career. The town, at some future day, may reap the benefits of such a choice. As a rule, it may be said, no scholar should enter the High school, who does not

intend to pursue an advanced English or Classical course. A thorough acquaintance with grammar and district school studies, is far preferable to new studies, begun in the High school and never finished. Of course, to the rule named, there must be many exceptions; but every scholar who begins a career of study in the High school, should look forward to a diploma at its close.

THE GRAMMAR SCHOOL.

The Committee have made a beginning here. They made choice of a teacher who possessed, in their view, the rare faculty of helping the scholars to think for themselves. But to increase the usefulness of this school, to make it a place where every boy and girl in the town, can if he choose, complete his school education, or get the preparation needed for the High school, an assistant is needed. The number of scholars at present in the school is so large, that one teacher cannot faithfully perform the duties which are required of him. We ask, therefore, for a special appropriation for an assistant teacher.

Into this school, in obedience to a law of this State, which requires it to be taught in every town and city, we have introduced drawing. The result has been marked. The scholars who pursued this study exhibited an improvement in penmanship which surprised the Committee. For this reason, if for no other, we should urge the continuance of this branch as essential. But when we remember that drawing disciplines the eye and hand, develops the powers of observation, creates a pure taste, aids the mechanic in getting out his plan, and the artist in sketching his picture, we are forced to consider this study as important, as it is useful and entertaining.

This school, as we have before suggested, should have two courses of study—one adapted to the needs of those whose sole opportunities for education, will end with its instruction, and another for those who purpose to enter the High School.

It is not the sole, nor the main work of the Grammar School to prepare students for an advanced English course. It should rather seek to instruct our children in those branches which are necessary in the every day affairs of life, and which form the basis of all education.

It is a mistaken idea to suppose that Arithmetic and Grammar alone should form the principal studies in this school. There should be a wider range. It is quite as important that those whose schooling ends with this grade should be made familiar with Physiology, or the Laws of Health, Chemistry, and Philosophy, or the Laws of Nature—the world they live on, its history, its plants, its animals, its commerce, its productions—as it is that they should spend large portions of their time in working out hard problems in Arithmetic, or memorizing useless rules in Grammar. It is in the Grammar School that the great mass of the men and women in the land are to prepare themselves for the active duties and employments of life. The Grammar School, therefore, claims a large share of our attention.

THE INTERMEDIATE SCHOOLS.

These two schools, the North and the South Intermediate, have, during the past year, been under the excellent care and faithful instruction of Misses Lord and Tyler. They hold an important place in our series. Upon the thoroughness of the studies here taught, upon the faithful drill in the elementary branches, upon the stimulus here imparted to the mental faculties, much of the future success of the student depends. The special province of these schools is to fit the boy or girl for the Grammar course. The child whose education is superficially conducted at this stage, will feel the effects of such neglect in the whole future of his school career.

THE PRIMARY SCHOOLS.

The town has been favored with the best of teachers in

these schools, in Misses Perkins, Archer, Hobbs, and Mrs. Kimball. Miss Hobbs stood at her post till within a week of her death. Though disease had fastened its mortal grasp upon her, yet she bore up under it with that silent endurance and fortitude for which woman is so distinguished. The examination showed the good result of her assiduous labor. Faithful and affectionate, her little scholars will long remember the teacher "who died."

It is perhaps a two common idea that "any one can teach a Primary School." But there is no school so difficult to teach. There is no grade of school which requires more patience, toil, originality of invention and practical wisdom. The mother at home sometimes wearies with the care of one or two of her children. What patience and kindness, prudence and skill, must she exercise, who receives from many mothers, from forty to eighty little ones!

The mode and method of instruction in these schools, must be left to a large extent, to the discretion and good sense of the teacher. The best Primary school instructor, is the one most fertile in expedients for interesting and instructing her children. Singing, object-teaching, drawing upon the slate and blackboard, general exercises which amuse, while they inform,—she who makes the most use of such expedients, will be most likely to succeed. The youngest children should not be too closely confined; light calisthenic exercises, and frequent opportunities to run out into the open air, should partially relieve the smallest of them from what, under any circumstances, must prove an irksome bondage.

The High Street Primary School is too large. Eighty scholars are too many for one teacher. One teacher can not do justice to eighty scholars. An assistant should be employed in this school. At the present time however, there is no anteroom in the building, which could be used for this purpose. A new school house, of brick or wood, with ample accommodation for all the schools in this section of the town, may prove a necessity at no distant day.

THE DISTRICT SCHOOLS.

The five schools in Linebrook, Ipswich Village, Appleton district, Candlewood and Argilla, have been kept during the past year by Misses Adams, Vose, Pickard, Kimball, Smith, Brown and Tower. These teachers have been conscientious and dilligent, and the schools are now in good condition.

GENERAL REMARKS.

A tendency to depend two much upon the text book has shown itself in many of our schools. This is an evil to be guarded against. The teacher should be the book. He or she should explain, illustrate, draw out the ideas of the scholar, help him to think himself, and express in his own language, that which he has learned. It is the province of the instructor, not only to listen to the pupil as he repeats the words of the book, but to see that the meaning of the words themselves, and the principle expressed by them, is made clear to his mind. We went into a school-room not long since, and a class in Geography in answer to questions proposed by the teacher, readily repeated from memory, sentences which contained the words Agriculture, Commerce, Manufactures, but when the children were asked the meaning of these words, they were unable to tell. Now if the teacher had but pointed to a farm, spoken of a schooner sailing into or from the harbor, called attention to the cotton-mill by the stream, or the shoe-shop in the town, the pupil would have seen the meaning, and always remembered the definition of the book. Children are naturally inquisitive, eager to learn, anxious to see the reason of things. Every instructor should avail himself of this principle. The memory should not be burdened to the great grief of the child, but his thought and curiosity should be excited, for this is his chief delight. The duty of the teacher is not done when the lesson is recited, but when it is comprehended and understood. The dry page of the text-

book must be made interesting by the remarks and illustrations of the instructor. He must not only make use of a book, but exercise the teaching faculty, and ever be enthusiastic to seize upon every good and useful fact, or truth, and turn it to the profit of the school.

One other thing is of great importance in the school-room. It is the moral atmosphere. Our teachers should be patterns of propriety. In dress, habits, manners, they should be models for their scholars. Kindness, gentleness, courtesy, these should be the law of the school room. Good breeding should be taught there. All this is to be done in the main by the silent and unconscious influence which the teacher exerts. The character of the teacher stands like a painting before the eye and mind of the scholar, and many a little hand and heart is continually transcribing its salient features and lineaments; and the defects and blemishes are copied alike with the virtues. The whole bearing of the teacher should indicate culture and refinement.

In some of the schools the Committee noticed but a small degree of improvement in spelling. This is an important study. Good spelling is indeed no special honor, but it is a great discredit not to be able to write a word correctly. Nothing would be better for the schools in this respect than the old-time custom of "choosing sides." Let the teacher make an indiscriminate selection of words in common use and enlist the pride and competition of the scholars in this most desirable attainment.

The Committee were sorry to notice in one or two of the schools, a number of absences made in anticipation of examination day. This is a great wrong, and parents should frown upon it. Nothing but sickness, or some unforseen occurrence, can be urged as a reasonable excuse for the absence of the scholar at such a time.

SCHOOLS, TEACHERS, SALARIES, &c.

NAMES OF SCHOOLS.	NAMES OF TEACHERS.	SALARIES.	LENGTH OF TERMS.
High School,	Issachar Lefavour,	$1200 00 per annum.*	10 months.
Grammar School,	J. M. Coyngrayhame,	800 00 " "	10 "
No. Intermediate,	Hannah S. Lord,	40 00 per month.	10 "
So. Intermediate,	Lizzie A. Tyler,	40 00 " "	10 "
North Primary,	Kate M. Kimball.	30 00 " "	10 "
Central Primary,	Lucy A. Perkins,	36 00 " "	10 "
	Susie Archer,	26 00 " "	
South Primary,	Vandelia C. Hobbs,*	30 00 " "	10 "
	Carrie Brown,	22 00 " "	
Argilla, "	Susie E. Tower,	22 00 " "	9 "
	Mary E. Smith,	24 00 " "	
Candlewood Pr'ry,	Susan E. Kimball,	24 00 " "	9 "
Appleton "	Emma J. Pickard,	24 00 " "	9 "
Ip. Village "	Sarah Adams,	24 00 " "	9 "
Linebrook "	Helen A. Vose,	30 00 " "	9 "

*Deceased.

*$300 00 by Feoffees of Grammar "School;" $900 00 by the town, less expense for fuel and building fires.

The whole number of children in the town between the ages of 5 and 15 years, 547.

REPAIRS, APPROPRIATIONS, &c.

The Committee have built and furnished a new and convenient school house in the Candlewood District, at a cost of $1024.47, the appropriation for that purpose being $1200.00.

They have also painted the Primary and Intermediate School House on the South side, and with various repairs upon the other houses in the town, have made use of $553.53, of the $600.00 specially appropriated for this purpose.

They have also expended for salaries and other current expenditures, $4783.99, the amount appropriated being $4900.

The school houses in the Appleton and Argilla Districts are in great need of repair, and an appropriation is asked for this purpose.

New furniture and flooring is also needed in the High St. Primary School House, and new desks in the Intermediate

school room in the same building, would add greatly to its appearance.

Amount of money raised for the High School	$900 00
Amount of money raised for other schools,	4000 00
Special appropriation for repairs,	600 00
Special appropriation for Candlewood School	1200 00
Town's proportion of the income of the State Educational Fund,	214 45
Total for School purposes,	$6914 45

Respectfully submitted,

JOHN R. BAKER,
WESLEY K. BELL,
AARON COGSWELL,
WM. H. PIERSON,
CHAS. A. SAYWARD,
FRED'K WILLCOMB,
} School Committee.

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.

OF THE

Town of Ipswich,

FOR THE YEAR ENDING

March 1, 1873.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1873.

REPORT.

SCHOOLS.

Paid I. Lefavour, teaching		High School,	$860.00	
C. H. Hammond,	"	Grammar,	800.00	
L. A. Perkins,	"	Central Primary,	364.50	
Susie Archer,	"	" "	341.25	
V. C. Hobbs,	"	South "	30.00	
Hattie E. Noyes,	"	" "	291.00	
L. A. Tyler,	"	So. Intermediate,	270.00	
R. A. Hovey,	"	" "	125.00	
H. S. Lord,	"	North "	265.00	
Kate M. Kimball,	"	" Primary,	130.50	
E. J. Pickard,	"	No. No. "	225.00	
L. A. Moore	"	Linebrook"	171.00	
Cyrus E. Foster,	"	" "	92.75	
Susan M. Kimball	"	Appleton "	137.60	
Carrie E. Brown,	"	Argilla "	186.00	
Mary E. Smith,	"	Candlewood,	231.00	
				$4,520.60
William Goodhue, fuel,			12.00	
G. A. Brown,	"		15.00	
W. F. Conant,	"		7.00	
W. G. Brown,	"		208.37	
Emerson Howe,	"		14.25	
N. H. Lavalette,	"		10.25	
Gilbert Conant,	"		19.25	
Moses Peabody,	"		6.00	
Abbie T. Dodge, adm'x, fuel,			15.45	
				307.57

Paid J. A. Jewett, fires and care of house,		$6.00	
W. Horton,	" "	4.00	
A. L. Lord,	" "	5.00	
Ernest Reed,	" "	31.00	
D. W. Bradstreet,	" "	3.75	
Arthur Brown,	" "	5.40	
George E. Smith,	" "	8.00	
Arthur Kimball,	" "	5.00	
Geo. W. Dawson,	" "	21.00	
S. Butterworth,	" "	11.65	
Fred. Kimball,	" "	15.00	
John T. Tyler,	" "	7.00	
Jesse Kimball,	" "	6.00	
			$128.80
Levi Lord, sawing and splitting wood,		4.50	
Moses G. Lord,	" "	1.67	
I. Rogers,	" "	6.33	
Lewis Wade,	" "	4.50	
A. D. Wells,	" "	8.50	
			25.50

Repairs.

ARGILLA SCHOOL.

Paid Luther Lord, labor,	$7.50	
Edward Brown, labor,	66.62	
Joseph L. Ross, furniture,	133.65	
John H. Cogswell, lumber,	84.98	
T. J. Roberts, stone and labor,	163.76	
John W. Newman, painting,	40.30	
John A. Newman, labor and materials,	21.48	
E. Cogswell & Son, hardware and paint,	9.68	
Foster Russell, window sashes,	5.62	
Manasseh Brown, sand,	3.00	
William Seward, labor,	25.12	
		561.71

CENTRAL SCHOOL.

Paid	C. M. Abbott, labor,	$31.91	
	John H. Cogswell, lumber,	37.21	
	Edward Kimball, lumber,	92.29	
	Calvin Batchelder, teaming furniture,	2.00	
	E. Plouff & Son, wrench,	.50	
	Moses Spiller, repairs,	5.00	
	John A. Newman,	.40	
			$169.31

NORTH SCHOOL.

Land, Moving and Grading.

Paid	George Prescott, land,	$750.00	
	E. W. Choate, moving house,	140.00	
			890.00
	Joseph Smith, Jr., labor grading,	31.25	
	Isaac Lord, "	11.25	
	John Holmes, "	26.00	
	George W. Richards, "	27.75	
	Luther Lord, "	181.75	
	Thomas T. Chapman, "	91.25	
	Andrew Russell, "	20.00	
	John Pingree, "	44.50	
	William Plummer, "	22.00	
	George Barker, "	22.00	
	George M. Lord, "	1.00	
	John Doyle, "	20.50	
			499.25
	Asa Lord, Jr., labor & team grading,	225.75	
	George E. Lord, " "	21.00	
	John Shatswell " "	5.00	
			251.75
	Chas. E. Brown, brick for underpining,	77.50	
	Thomas J. Roberts, labor on "	53.31	

Paid Frank Collins, labor on underpining,	$38.62	
Thomas Burns, " "	5.00	
		$174.43
L. Holman, use of screws,	18.25	
Edmund Ready, taking down chimney,	4.00	
Webster Smith, iron work,	5.29	
		27.54
		$1,842.97

Repairs.

Paid John H. Cogswell, lumber, lime and cement.	$581.18	
Edward Kimball & Co., lumber,	304.18	
D. L. Hodgkins, "	264.97	
E. Cogswell & Son, paint, oil and putty,	124.03	
Tyler Caldwell, sand,	7.27	
Fisher & Durrell, stairs and rail,	25.00	
Charles E. Brown, bricks for vault and chimney,	28.00	
John A. Newman, windows, doors, nails, etc.	100.05	
		1,434.68
Robert Stone, carpenter work,	554.90	
Edward Brown "	18.12	
E. W. Choate, "	101.75	
Lewis Choate, "	92.64	
Thomas D. Gould, "	14.00	
George P. Smith, building fence,	111.11	
Webster Smith, iron work,	5.00	
William Wade, making sash,	1.50	
S. F. Canney & Co., turning posts,	26.35	
		925.37
Nathaniel Hovey, mason work,	41.00	
George Russell, "	18.25	

Paid	Moses G. Lord, tending mason,	$29.37	
	Sam'l Roberts, painting and graining,	165.00	
			253.62
	Joseph L. Ross, furniture,	436.73	
	Eastern Railroad, freight,	4.00	
			440.73
			$3,054.40

CANDLEWOOD SCHOOL.

Paid	Alfred Norman, painting blinds,	$15.28	
	John A. Newman, labor and materials,	8.59	
	Luther Lord, "	5.00	
	Asa Lord, Jr., "	7.00	
			35.87

Miscellaneous.

Paid	Mark Newman, stoves, pails, etc.	$147.10	
	Asa Lord, brooms and rope,	2.28	
	F. Willcomb, brooms, pails and chairs,	10.71	
	E. Cogswell & Son, brooms, glass, etc.	2.41	
	I. K. Jewett, shovels,	1.25	
			163.75
	Joseph L. Ross, blackboard erasers,	9.60	
	D. M. Tyler, clocks,	16.25	
	J. L. Hammatt, slating for blackboards,	9.00	
			34.85
	Benj. Newman, paint and oil,	10.41	
	Philip Kimball, repairs,	3.25	
	A. S. Hill, teaming,	2.00	
	Mrs. Collins & Poor, washing floor,	2.50	
	Andrew Geyer, books,	2.60	
	Isaac Lord, labor,	3.33	
			24.09

Paid J. H. Cogswell, lumber for Appleton School,	$17.56	
Warner Downes, horse for School Committee,	5.00	
		$22.56
Total expended for schools,		$10,891.98

CURRENT EXPENSES.

Paid E. B. Putnam & Co., printing town and school reports,	$135.80	
E. B. Putnam, printing overseers' blanks and warrants for meeting,	2.75	
Salem Observer, printing tax books and advertising,	14.75	
E. L. Davenport, distributing reports,	2.00	
Davenport & Goodwin, printing and advertising for assessors,	6.50	
Davenport & Goodwin, printing tax bills and by-laws,	15.00	
Davenport & Goodwin, printing blanks for clerk and advertising,	4.50	
		181.30
J. Sargent, traveling expenses and postage,		5.78
Russell & Archer, building stage for Decoration Day, 1871,	3.80	
Post 100, G. A. R., decorating soldiers' graves,	152.32	
		156.12
George F. Witherell & Co., stone for fence for monument,	180.00	
Eastern Railroad freight on same,	9.89	
W. P. Ross, teaming "	2.50	
Daniel Russell, work on fence for monument,	5.00	

Paid T. J. Roberts, labor and materials for fence for monument,	$30.55	
Asa Lord, Jr., labor on fence for monument,	3.75	
Luther Lord, labor on same,	3.75	
B. H. Smith, building fence for monument,	195.40	
		$430.84

Street Lamps.

Paid Mark Newman, lamps and lanterns,	$271.00	
Robert Stone, labor on lamp posts,	61.06	
Foster Russell, " "	4.87	
William Lord, " "	3.00	
J. H. Cogswell, lamp posts,	29.87	
Webster Smith, iron work on lamp posts,	6.05	
J. A. Newman, screws,	1.97	
Benj. Newman, paint for posts,	2.85	
Augustine Staniford, painting posts,	14.08	
John Grant, setting posts,	2.00	
		396.75
Samuel Walker & Co., oil,	75.23	
Mark Newman, oil,	28.28	
T. E. Condon, oil,	7.00	
Eastern Railroad, freight on oil,	5.60	
		116.11
Mark Newman, wicks, repairs, chimneys and matches,	24.37	
T. E. Condon, chimneys, matches, etc.	.70	
I. K. Jewett, wicks, etc.	.70	
		25.77
George Sherburne, lighting and care of lamps,	11.25	
David Dow, same,	1.25	

Paid J. S. Tyler, lighting and care of lamps,	$36.50	
John Roberts, " "	216.00	
		$265.00
Total,		$803.63

Incidentals.

Paid Mark Newman, oil, etc., for Town House,	$79.83	
Moses Young, steps and ladder for Town House,	4.25	
Fred. Damon, door for Town House,	2.00	
Edward Brown, repairs on "	1.25	
Moses G. Lord, sawing wood for Town House,	7.33	
E. Plouff & Son, oil can for same,	2.50	
Joseph N. Caldwell, wood "	32.00	
Thomas Staniford, " "	8.00	
George H. Baker, repairs on same,	1.00	
		138.16
Theodore Andrews, advertising and selling stone, school house, etc.	16.00	
William Wade, examining school house and making water trough,	3.75	
John M. Dunnels, pump,	14.00	
		33.75
George F. King, stationery,	5.50	
W. K. Bell, book case for clerk,	10.75	
C. A. Sayward, recording deeds,	1.00	
		17.25
Ipswich Express, teaming,	1.30	
Calvin Batchelder, "	2.66	
Warren Boynton, expressing,	18.85	
Fred. Mitchell, team,	6.75	

Paid S. R. Harris, teaming,	$0.75	
N. C. Perkins, moving wood,	13.50	
		$43.80
E. Cogswell, labor on cemetery,	5.40	
Daniel Clarke, clearing tomb,	3.00	
George B. Paddock, repairing hearse,	3.50	
		11.90
T. B. Ross, taking census of children, militia and dogs,	22.50	
W. T. Averill, ringing bell,	25.00	
Asher Blake, care of town clock and repairs,	24.25	
		71.75
Joseph H. Lord, damage to land at gravel pit,	11.75	
John Grant, labor,	15.50	
B. H. Smith, iron work on buoys,	9.66	
Cornelius Cronan, labor on scales,	.62	
		37.53
John Hancock, services in small pox case,	66.00	
William G. Brown, coal,	11.75	
		77.75
H. Smith, care of Town House and attendance on Selectmen,	41.25	
H. Smith, care of lock-up and board of prisoners,	39.75	
J. F. Akerman, care of lock-up and board of prisoners,	11.00	
		92.00
Total,		$2,101.56

FEES AND SALARIES.

Paid Frederick Willcomb, School Committee, 1871,	$30.00	
Aaron Cogswell, School Committee, 1871,	30.00	
		$60.00
C. A. Sayward, Assessor, Selectman and Overseer,	100.00	
J. H. Cogswell, Assessor, Selectman and Overseer,	100.00	
A. B. Fellows, Assessor, Selectman and Overseer,	100.00	
		300.00
W. K. Bell, salary as Town Clerk.	50.00	
W. K. Bell, return of marriages, births and deaths,	39.30	
J. Sargent, part salary as Treasurer and Collector,	125.00	
E. G. Hull, serving warrant for meeting,	15.00	
N. C. Perkins, serving warrant for meeting,	5.00	
		234.30
John E. Milton, police services, 1871,	19.25	
J. F. Kinsman, " "	38.50	
Thomas L. Jewett, Jr., police services,	4.00	
Luther Lord, "	4.00	
Isaac T. Harris, "	4.00	
N. C. Perkins, "	42.75	
J. T. Butler, "	4.00	
E. G. Hull, "	21.75	
Moses Spiller, "	4.00	
Harrison Smith, "	16.25	
Reuben Daniels, "	4.00	
Thomas C. Tilton, "	25.00	

Paid Joseph Fowler, police services on clam flats,	$170.00	
Ezra W. Lord, police services,	24.00	
Edward Brown, "	28.75	
		$410.25
Daniel Clarke, return of deaths,	4.10	
William T. Averill, return of deaths,	2.20	
David Dow, " "	.60	
William P. Perley, " "	.40	
		7.30
		$1,011.85

FIRE DEPARTMENT.

Paid Five Engineers,	$12.50
Chas. W. Blake, Clerk of Engineers,	6.00
Charles W. Blake, book, stationery and printing,	6.50
Warren Engine Company, No. 1,	150.00
Barnicoat " No. 2,	25.00
Hook and Ladder Company,	48.00
Geo. W. Sherburne, labor on engine,	2.00
Charles W. Brown, care of engine and cleaning hose,	21.00
Charles H. Howe, labor on engine,	4.00
Isaac Flitner, castor oil and alcohol,	2.00
John W. Gould, care of engine,	2.50
E. P. Kimball, legal advice to Engineers,	5.00
Webster Smith, repairs on engine,	1.50
E. Cogswell & Son., oil,	1.20
Eben E. Fowler, painting Barnicoat Engine,	90.00
J. A. Newman, locks, etc.	16.70
Samuel B. Short, stationery,	1.87
J. P. Jewett, rent of land for engine house,	8.00

Paid J. Stackpole & Son, oil for hose,	$4.00	
George B. Paddock, repairing engine,	.50	
Hunneman & Co., repairs on Barnicoat Engine,	187.02	
Barker & Son, oil, belts, etc.	19.20	
James Boyd & Son, hose,	274.50	
M. Newman, lanterns for Engineers,	34.75	
B. H. Smith, repairing engine,	1.00	
John Doyle, watching fire,	2.25	
E. W. Choate, white washing and setting glass,	2.25	
William P. Ross, wood,	3.50	
Fred. Mitchell, rent of land for engine house,	8.00	
Oliver Underhill, same,	3.00	
Benj. Newman, brush,	.67	
A. Geyer, alcohol and stationery,	1.15	
William G. Brown, coal,	14.22	
E. Plouff & Son, repairing stoves,	3.00	
Stephen H. Baker, cleaning hose,	2.50	
George C. Lord, "	2.50	
Benj. H. Smith, repairs on engine,	1.00	
Ipswich Mills, oil,	1.00	
		$960.78

POOR.

Paid M. J. Caldwell, rent,	$16.00	
L. E. Bradley, "	45.00	
James W. Bond, "	36.00	
Oliver Underhill, "	25.00	
Elizabeth Hovey, "	18.00	
		140.00
Gloucester, supplies to Mrs. Lakeman,	21.02	
Salem, supplies to Mrs. Barker and Mrs. Durgin,	89.50	

Paid Lynn, supplies to Mrs. Knox,	$48.00	
		$158.52
Worcester Lunatic Hospital, board of Graves, Smith and Lord,	231.50	
I. K. Jewett, partial supplies,	14.45	
Asa Lord, "	10.50	
F. Willcomb, "	52.00	
A. S. Hills, "	40.57	
W. S. Russell & Co. "	2.31	
C. R. Titcomb, "	3.06	
William H. Tozer, "	5.65	
Andrew Geyer, "	.25	
Sarah Wyatt, "	10.00	
George H. Dixon, "	4.00	
		374.29
Thomas Staniford, wood,	8.00	
Aaron P. Ross, teaming wood,	10.77	
William G. Brown, coal,	145.82	
Abbie T. Dodge, adm'x, coal,	21.00	
		185.59
Isaac Flitner, medical attendance,	38.85	
Hurd & Tucker, medical attendance on Hattie E. Wade,	10.00	
Hurd & Tucker, medical attendance on Mrs. Burns,	25.00	
		73.85
S. D. Atkinson, care of H. E. Wade,	18.00	
Mary D. Smith, board of poor travelers,	23.50	
Parker Spinney, board of poor travelers,	43.00	
Eastern R.R., tickets to poor travelers,	37.78	
Annie Fuller, care of Mrs. Wyatt,	10.00	
		132.28
		$1,064.53

CR.

By amount paid by Rockport,	$83.97	
" " Westford,	27.75	
" " North Andover,	17.90	
" " Newburyport,	43.83	
" " Groveland,	14.75	
" due from Haverhill,	45.00	
" " Newburyport,	63.81	
" " Massachusetts,	170.00	
" of wood on hand,	40.00	
		$507.01
		$557.52

HIGHWAYS.

Paid County of Essex, widening Mile Lane,		$588.37
New England Drain Pipe Co., drain pipe,	$187.68	
Portland Stone Ware Co., same,	119.32	
Eastern Railroad, freight,	37.55	
		344.55
D. L. Hodgkins, lumber,	23.42	
J. H. Cogswell, lumber and cement,	3.41	
D. A. Hodgkins, stone,	4.00	
George Russell, cement,	1.50	
W. F. Conant, post and railing,	7.72	
E. Cogswell & Son, powder, nails, etc.	2.43	
		42.48
C. W. Chapman & Son, iron work,	.93	
Webster Smith, "	6.20	
J. A. Newman, pickaxes and handles,	5.83	
Webster Smith, making and sharpening picks,	24.49	
M. Poor, mending bar,	.75	

Ipswich Public Library
Ipswich, Massachusetts

Paid Samuel P. Rutherford, making snow plow,		$4.28	
			$42.48
Thomas Burns, gravel,		3.00	
John K. Chapman, gravel,		3.00	
Hannah S. Lord,	"	11.10	
Alvin Story,	"	3.36	
L. D. Pickard,	"	5.10	
A. S. Brown,	"	8.00	
Hannah Sherburne,	"	4.20	
			37.76

Bridges.

Paid Andrew Low,	labor on bridge,	$3.50	
William Ready,	" "	10.00	
James Griffing,	" "	5.25	
Thomas Burns,	" "	73.25	
John Pingree,	" "	19.25	
Jacob S. Potter,	" "	2.50	
Amos M. Dodge,	" "	50.00	
			163.75

New Road.

Paid Russell & Perkins, grading	$1,184.65	
James Ready, labor,	37.50	
William Ready, "	35.00	
Joseph F. Ross, surveying,	13.00	
John Grant, labor,	67.00	
John Pingree, "	52.50	
Edward W. Choate, labor on railing,	37.12	
Lewis Choate, " "	44.00	
J. H. Cogswell, lumber for railing,	128.33	
B. H. Smith, iron work,	21.46	
John A. Newman, bolts, nails, etc.	2.76	

Paid B. L. Cook, painting railing,			$42.60	
L. R. F. Hammett, stone,			350.00	
William G. Brown,	"		90.00	
Eben Harris, use of drag, etc.			2.50	
Fred. E. Luce, labor,			5.00	
Asa Lord, nails and powder,			6.19	
			———	$2,119.61
W. B. Kinsman,	labor and team,		14.24	
Michael Reddy,	"	"	56.00	
Daniel S. Russell,	"	"	50.00	
John Shatswell,	"	"	10.50	
I. A. Rogers,	"	"	19.25	
John B. Caverly,	"	"	10.50	
Manasseh Brown,	"	"	39.34	
Stephen R. Harris,	"	"	1.00	
Nath'l Bradstreet,	"	"	19.50	
Wm. F. Conant,	"	"	15.65	
Nath'l Harris,	"	"	115.56	
Joseph Gallagher,	"	"	14.87	
William Kimball,	"	"	7.00	
Jacob S. Potter,	"	"	12.25	
David Story,	"	"	3.00	
John W. Davis,	"	"	7.00	
Wesley B. Copp,	"	"	5.00	
John D. Harris,	"	"	11.97	
Edward Lord,	"	"	26.75	
Manasseh Brown, Jr.	"	"	4.17	
Ira Worcester,	"	"	3.50	
Alvin Story,	"	"	10.00	
Calvin Batchelder, teaming,			1.00	
A. P. Clark, labor and teaming,			5.00	
A. S. Brown,	"	"	3.15	
Isaac Lord,	"	"	5.50	
Asa Lord, Jr.	"	"	44.00	
Daniel Kimball,	"	"	397.50	
N. H. Lavalette,	"	"	10.00	
Samuel Conant,	"	"	10.00	

Paid D. G. Chapman,	labor	and	teaming,	$80.51	
George E. Lord,	"	"		71.00	
N. C. Perkins,	"	"		33.50	
Josiah Lord	"	"		44.89	
William G. Brown,	"	"		7.25	
William P. Ross,	"	"		9.50	
Jacob Scanks,	"	"		41.37	
					$1,221.22
John Pingree,	labor,			40.00	
George Barker,	"			31.00	
Thomas Doyle,	"			4.00	
J. P. Saunders,	"			1.25	
Edmund Riley,	"			7.00	
George M. Lord,	"			23.00	
John Doyle,	"			26.50	
William Plummer,	"			26.00	
Luther Lord,	"			22.50	
John R. Patch,	"			3.00	
W. B. Spiller,	"			5.00	
Andrew Russell,	"			92.00	
Ephraim Patch,	"			4.00	
Harvey Nourse,	"			1.50	
Daniel O. Collins,	"			28.00	
B. D. Appleton,	"			19.00	
J. W. Rutherford,	"			17.00	
L. C. Nourse,	"			8.00	
D. S. Appleton,	"			9.00	
John Dickinson,	"			5.00	
Fred. Bray,	"			35.00	
Jacob C. Conant,	"			18.10	
Alvin T. Guilford,	"			9.00	
Cyrus W. Conant,	"			14.00	
John F. Lord,	"			2.00	
William Seward,	"			4.00	
Jesse Smith,	"			10.00	
Smith E. Hayes,	"			14.62	
Thomas T. Chapman,	"			103.75	

Paid Webster Smith,	labor,	$15.75	
Joseph Fowler,	"	14.00	
John Mooar,	"	4.00	
John Grant,	"	13.50	
David Hobbs,	"	1.30	
Nathaniel Archer,	"	12.00	
E. C. Conant,	"	4.00	
Joseph W. Chapman,	"	4.00	
W. F. Conant,	"	47.55	
			$699.32

Clearing Snow.

Paid Thomas Roberts, clearing snow,		$8.64
John W. Smith,	"	2.36
Jacob Scanks,	"	34.83
John Galbraith,	"	4.86
Joseph Kinsman,	"	8.48
James Galbraith,	"	4.50
Asa P. Stone,	"	3.94
I. A. Rogers,	"	7.20
William P. Ross,	"	5.60
Alden Story,	"	5.15
Eben Lord,	"	10.18
D. W. Appleton,	"	6.60
John J. Gould,	"	20.27
Cornelius Cronan,	"	8.20
Moses Peabody,	"	23.22
Thomas T. Chapman,	"	5.50
John A. Burnham,	"	19.70
William Lord,	"	15.00
Frank Philbrook,	"	1.00
Luther Lord,	"	7.20
Micajah Treadwell,	"	5.50
Asa Lord, Jr.	"	8.40
Milton B. Shattuck,	"	17.70

Paid George Hodgdon, clearing snow,		$30.00
Daniel Kimball,	"	24.50
Thomas Doyle,	"	13.10
George Barker,	"	3.60
William Chapman,	"	6.20
Benjamin Whittier,	"	1.60
John Doyle,	"	5.40
Joseph Horton,	"	36.65
John Brady,	"	10.40
Patrick Riley,	"	15.50
Michael Laffy,	"	10.90
Manasseh Brown,	"	17.10
Joseph Dunn,	"	2.61
A. P. Clark,	"	4.20
Benj. Hart,	"	5.98
George W. Falls,	"	8.80
Joseph W. Chapman,	"	6.40
John Harriman,	"	10.30
Cyrus W. Conant,	"	4.00
George T. Lord,	"	10.20
John F. Brocklebank,	"	3.00
Michael McDonald,	"	3.20
Samuel Gordon,	"	9.20
William H. Lavalette,	"	2.80
L. W. Jewett,	"	2.70
Stephen R. Harris,	"	6.00
Joseph Smith, Jr.	"	4.60
A. Butler,	"	1.20
W. P. Gould,	"	1.40
William Lakeman,	"	11.60
J. B. Tenney,	"	10.90
Eugene Sullivan,	"	9.00
J. O. Sullivan,	"	3.60
Jeremiah Sullivan,	"	4.40
Fred. Hart,	"	3.60
Henry Noyes,	"	4.80
Luke Murray,	"	5.90

Paid D. G. Chapman,	clearing snow,	$13.15
Henry Jewett,	"	3.50
Samuel P. Rutherford,	"	11.80
E. J. Goodwin,	"	12.60
Thomas R. Lord,	"	4.40
William Rowell,	"	4.50
L. R. Stone,	"	1.80
W. S. Todd,	"	8.60
George H. Brocklebank,	"	4.50
Larry Aspell,	"	5.80
Fred. Fall,	"	1.50
W. T. Cross,	"	17.55
George H. Tenney,	"	8.00
George A. Whipple,	"	8.70
F. P. Brown,	"	4.00
John A. Garvin,	"	10.00
Isaac Buzzell,	"	5.00
John Galbraith,	"	7.80
W. P. Pickard,	"	5.00
Aaron Hubbard,	"	9.20
Daniel R. Caldwell,	"	1.75
John L. Dickinson,	"	5.05
David Berry,	"	10.50
William H. Fall,	"	2.80
Thos. & Chas. Warner,	"	13.30
James Ready,	"	7.20
Smith E. Hayes,	"	4.20
Charles Thompson,	"	4.70
Charles Smith,	"	6.25
Joseph King,	"	16.60
Andrew Low,	"	22.60
John F. Lord,	"	7.60
Elias C. Conant,	"	11.40
Benj. Wells,	"	2.00
John Mooar,	"	2.40
Lewis Dickinson,	"	3.85
Jacob C. Conant,	"	2.40

Paid John L. Keating, clearing snow,		$3.20	
John Spiller,	"	1.00	
N. C. Perkins,	"	23.30	
			$848.87
	Total,		$6,108.41

FARM.

Paid Benjamin D. Appleton, Sup't,		$50.00	
Joseph E. Bartlett,	"	300.00	
C. T. Littlefield,	labor,	20.00	
M. E. Littlefield,	"	10.00	
Charles Broughton,	"	105.00	
Thomas A. Bartlett,	"	175.00	
Lizzie H. Watts,	"	75.00	
Nathan Jewett, Jr.	"	5.75	
			740.75
W. S. Russell & Co., dry goods,		31.55	
S. N. Baker, Jr., clothing,		45.49	
R. Jordan,	"	6.50	
			83.54
I. K. Jewett,	groceries,	31.71	
Asa Lord,	"	76.22	
E. Cogswell & Son,	"	236.12	
T. E. Condon,	"	147.19	
Fred. Willcomb,	"	65.46	
Curtis Damon,	"	62.48	
Albert S. Hills,	"	76.09	
George H. Dixon,	"	106.28	
			801.55
E. C. Darling,	shoes,	4.75	
George W. Ellis,	"	20.60	
			25.35
Isaac Flitner, medicine,		10.00	
Andrew Geyer,	"	.46	

Paid Daniel Clarke, coffin,	$16.00	
		$26.46
Mark Newman, tin ware and repairs,	23.47	
John A. Newman, hardware,	.98	
		24.45
Ipswich Woolen Mill, coal,	17.75	
William G. Brown, "	119.77	
		137.52
D. L. Hodgkins, lumber,	75.30	
J. H. Cogswell, "	40.21	
		115.51
Robert Stone, carpenter work,	41.50	
Foster Russell, "	42.97	
		84.47
C. W. Chapman & Son, wagon,	170.00	
Benj. H. Smith, blacksmithing,	14.28	
M. C. Goodhue, "	5.78	
Webster Smith, "	15.80	
C. W. Chapman & Son, "	39.93	
		245.79
Hardy & Blanchard, horse,	230.00	
Fred. Mitchell, pig,	12.00	
		242.00
Whittemore, Belcher & Co. plow, etc.	23.00	
Richardson Manufacturing Co., hay tedder,	75.00	
		98.00
Barker & Son, harness and repairs,	30.40	
John Lane, repairing wagon,	10.00	
		40.40
Benjamin Newman, paint and oil,	10.15	
Augustine Staniford, painting,	9.20	
		19.35

Paid Fred. Damon, meal,	$52.95	
J. Stackpole & Son, soap,	5.45	
		$58.40
		$2,743.54
Bills paid by Superintendent,		341.26
Balance, being income beyond expense,		211.66
		$3,296.46

CR.

By sales from Farm:	
English hay,	$670.99
Salt hay and thatch,	208.84
Potatoes,	60.95
Barley,	34.50
Calves,	115.76
Lambs,	52.25
Sheep,	31.50
Poultry,	31.37
Eggs,	39.81
Butter,	218.03
Pork,	58.32
Milk,	65.34
Cabbages,	20.26
Onions,	27.15
Hides,	4.00
Mulch,	21.00
Salt Grass,	19.00
Oxen,	200.00
Bull,	65.00
Pasturing,	5.25
Boarding Calf,	4.50
Soap Grease,	3.41
Old Iron,	2.37

Straw,	$39.85
Wool,	28.00
Wagon and Chaise,	20.00
Rent of Bull,	12.00
Board of M. Patch, of Hamilton,	280.36
Board of seventeen poor travelers, at 75 cents each,	12.75
Board of Jacob Leatherland,	104.00
Increase of personal property,	839.90
	$3,296.46

The number of poor at the Alms House is eighteen; the average number for the year was seventeen.

The average cost of supporting them, by the usual method of computation, is eighty-four and two-thirds cents per week.

INVENTORY OF PROPERTY AT THE FARM. PRODUCE, &c.

	1872.		1873.		Inc.	Dec.
	No.	Value.	No.	Value.		
Corn,.....bush.	150	$150 00	150	$150 00		
Barley,..... "	36	36 00	25	25 00		$11 00
Beans,..... "	10	20 00	2	4 00		16 00
Potatoes,..... "	225	150 00	250	200 00	$50 00	
Rye,..... "			8	8 00	8 00	
Roots,..... "	50	50 00	100	100 00	50 00	
Beef,.....barrels	2	34 00	1	17 00		17 00
Pork,..... "	2½	50 00	4	80 00	30 00	
Cider,..... "			1	6 00	6 00	
Apples,..... "			2	6 00	6 00	
Soap,..... "	4	16 00	2	8 00		8 00
Hams, ...pounds	185	25 90	300	42 00	16 10	
Beef,..... "	40	4 80	75	7 50	2 70	
Lard,..... "	110	16 50	200	30 00	13 50	
Tallow,..... "	75	10 50	50	7 00		3 50
Butter,..... "	91	36 40	60	24 00		12 40
English Hay.. tons	15	375 00	20	500 00	125 00	
Salt Hay and Blackgrass,. "	27	378 00	29	406 00	28 00	
Salt Hay Market, ... "	2	24 00	15	225 00	201 00	
Corn Fodder,. "	2	18 00	2½	20 00	2 00	
Thatch,..... "	12	108 00	13	117 00	9 00	
Straw,..... "	1½	24 00	2	40 00	16 00	
Rowan, ... "	1	20 00	3	60 00	40 00	
Pickles,.....		2 00				2 00
Cabbages, ...				9 00	9 00	
		$1549 10		$2091 50	$612 30	$69 90
		3197 50		3495 00	715 50	418 80
		$1746 60		$5586 50	$1327 80	$487 90
				4746 60	487 90	
				$839 90	$839 90	

INVENTORY OF PROPERTY AT THE FARM. STOCK, &c.

	1872.		1873.		Inc.	Dec.
	No.	Value.	No.	Value.		
Oxen,	6	$600 00	4	$450 00		$150 00
Cows,	12	480 00	15	600 00	$120 00	
Heifers,	4	120 00				120 00
Calves,			3	36 00	36 00	
Bulls,	2	70 00	1	40 00		30 00
Horses,	1	200 00	2	430 00	230 00	
Sheep,	13	91 00	7	63 00		28 00
Shoats,	7	150 00	6	121 00		30 00
Fowls,	51	25 50	60	30 00	4 50	
Turkeys,	4	8 00	4	8 00		
Horse Wagon,	1	35 00	1	190 00	155 00	
Sleigh,	1	40 00	1	40 00		
Chaise,	1	25 00				25 00
Ox Wagons,	2	170 00	2	170 00		
Ox Carts,	2	100 00	2	100 00		
Mowing Machine & Harness,	1	124 00	1	124 00		
Ploughs,	6	65 00	7	88 00	23 00	
Cultivator,	1	5 00	1	5 00		
Harrow,	1	7 00	1	7 00		
Ox Sled,	1	15 00	1	15 00		
Wood, (cords)	30	210 00	25	175 00		35 00
Coal, (tons)	6	48 00	6	48 00		
Groceries,		35 00		80 00	45 00	
Cloth,				27 00	27 00	
Furniture and Bedding		231 00		231 00		
Stoves,		110 00		110 00		
Sewing Machine,	1	40 00	1	40 00		
Winnow Mill,	1	8 00	1	8 00		
Wheel Rake,	1	35 00	1	35 00		
Tools, etc.,		150 00		150 00		
Hay Tedder,			1	75 00	75 00	
		$3197 50		$3495 00	$715 50	$418 00

Expenses and Income for the year 1872.

EXPENSES.

Amount paid for Current Expenses,	$2,101.56
" " Fees and Salaries,	1,011.85
" " Fire Department,	960.78
" " Highways and Bridges,	6,108.41
" " Schools,	10,891.98
" " Poor,	836.33
" " Abatements,	236.32
" " Discount,	717.63
" " Interest on Town Notes,	1,404.99
Balance, being income beyond expense,	879.87
	$25,149.72

INCOME.

Amount raised for Current Expenses,	$21,609.26
" of unworked Highway tax of 1871,	237.49
" of income of Town House,	177.60
" " " Town Scales,	135.16
" " " Turkey Shore Pasture,	7.00
" of Corporation tax,	2,218.63
" of Concert licenses,	6.00
" received from County for dog licenses,	199.55
" of interest on deposits,	51.55
" " " taxes,	36.61
" of Commonwealth School Fund,	204.95
" of discount on County and State tax,	54.26
" of income of Farm,	211.66
	$25,149.72

C. A. Sayward, Treasurer and Collector. ***Dr.***

To Uncollected taxes, 1871,	$148.11	
Interest on taxes,	4.11	
		$152.22
Cr.		
By Cash paid over to J. Sargent,	$130.64	
Abatements,	21.58	
		152.22

Jonathan Sargent, Treasurer and Collector.

DR.

To Cash received from C. A. Sayward,	*$1,639.66
State tax committed to him,	2,680.00
County " "	1,841.00
Town " "	20,500.00
Uncollected Highway tax of 1871,	237.49
Overlayings,	1,109.26
Addition of taxes,	2.00
Discount on County tax,	16.56
" State "	37.70
Commonwealth School Fund,	204.95
" Reimbursement of State Aid,	2,963.96
" Corporation tax,	2,218.63
Income of Town House,	177.60
Concert licenses,	6.00
Income of Town Scales,	135.16
Rent of Turkey Shore Pasture,	7.00
Cash for board of Jacob Leatherland,	104.00
" Candlewood School House,	15.00
Cash from Gloucester,	2.00
" Rockport,	83.97
" Hamilton,	280.36
" Newburyport,	43.83
" Groveland,	14.75
" North Andover,	17.90
" Westford,	27.75
Money hired on Town Notes,	8,125.00
Cash for building, stone, etc., from Gander Hill,	102.95
" Dog licenses,	199.55
Interest on taxes,	36.61
" Deposits,	51.55
Cash from C. A. Sayward, for uncollected taxes of 1871,	130.64
Cash for sales from Farm,	1,705.86
	$44,722.69

* The amount of cash in hands of the Treasurer, March 1, 1872, as by the last report, was $1,719.66; but, after the report was printed, an item amounting to $80 was found to have been paid which was not included in the amount of orders drawn by the Selectmen last year, which reduced the amount of cash on hand March 1, 1872 to $1,639.66.

Jonathan Sargent, Treasurer and Collector.

CR.

By orders drawn by the Selectmen,		$24,913.22
" " " "	for State Aid,	2,948.60
Abatements,		236.32
Interest paid on Town Notes,		1,404.99
Principal " "		9,300.00
State tax paid,		2,680.00
County "		1,841.00
Discount on taxes,		717.63
Uncollected taxes,		551.71
Cash on hand March 1, 1873,		129.22
		$44,722.69

Town of Ipswich, in balance of all accounts.

DR.

To Notes payable,	$21,460.00
Interest due and not paid,	97.90
Balance in favor of the Town,	25,745.34
	$47,303.24

Town of Ipswich, in balance of all accounts.

CR.

By Cash balance in hands of Treasurer,	$129.22
Uncollected taxes,	551.71
Amount due from State on State Aid and Poor account,	3,482.00
Amount due from city of Newburyport,	63.81
" " " Haverhill,	45.00
" " Farm,	16,000.00
Personal property at Farm,	5,586.50
Town House and safes,	2,350.00
Engines, apparatus and houses,	4,500.00
Furniture and scales at Town House,	100.00
Woodland at Linebrook,	100.00
" at Common Fields,	65.00
Turkey Shore Pasture,	100.00
Gravel pit, near S. Peatfield's,	80.00
" " Grammar School House,	100.00
" " J. C. Carlisle's,	150.00
" " Hayfield Bridge,	25.00
" " W. J. Tarr's,	125.00
" " Candlewood,	50.00
" " Levi L. Howe's,	300.00
Hay Scales,	800.00
Pounds,	100.00
School Houses,	12,500.00
	$47,303.24

Respectfully submitted,

CHARLES A. SAYWARD,
JOHN H. COGSWELL,
ALONZO B. FELLOWS,
} Selectmen of Ipswich.

ESSEX, ss. To either of the Constables of the Town of Ipswich,

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of said Town to meet at the Town House on Wednesday, the nineteenth day of March, current, at nine o'clock, A.M., for the following purposes, viz: —

Article 1. To choose a Moderator.

Art. 2. To choose all necessary Town Officers, and grant them such pay for their services as the Town may think proper.

Art. 3. To hear and act on the reports of Committees.

Art. 4. To raise money for the support of the High and Common Schools.

Art. 5. To raise money to repair the Highways, and determine the manner of apportioning the same.

Art. 6. To see if the Town will revoke its acceptance of chapter 158 of the Acts of 1871, and abolish the board of Road Commissioners.

Art. 7. To raise such sums of money as may be necessary to defray all Town charges for the ensuing year.

Art. 8. To see what compensation shall be allowed the Engine men the ensuing year.

Art. 9. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

Art. 10. To see if the Town will authorize the Treasurer to hire money in anticipation of taxes.

Art. 11. To see if the Town will authorize the Treasurer to renew notes that are now due.

Art. 12. To see if the Town will accept the list of jurors as prepared and posted up by the Selectmen.

Art. 13. To see what action the Town will take in regard to building a Town House, and appropriating money for the same.

ART. 14. To see what action the Town will take in relation to building Reservoirs, or any other way to provide water in case of fire, and appropriating money for the same.

ART. 15. To see if the Town will build a house for the Hook and Ladder Truck, and appropriate money for the same.

ART. 16. To see if the Town will accept and allow Sawyer, Cogswell, and Wainwright Streets, laid out as town ways by the Road Commissioners, and appropriate money for building the same.

ART. 17. To see if the Town will accept and allow the town way, laid out by the Road Commissioners on petition of Y. G. Hurd and others, from High Street to Central Street, and appropriate money for building the same.

ART. 18. To see if the Town will authorize the Selectmen to sell the Gravel Pit near the house of Levi L. Howe.

ART. 19. To see if the Town will authorize the Selectmen to purchase land for the purpose of procuring suitable material for the repairs of the highway, when in their judgment the same may become necessary.

And you are hereby directed to serve this warrant by publishing the same once in the Ipswich Chronicle, and posting up attested copies of the same at each of the Meeting-houses, Town House, and at the School-house in the North North District four days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands, this twelth day of March, A.D. 1873.

CHARLES A. SAYWARD,
ALONZO B. FELLOWS, } Selectmen of Ipswich.

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

TOWN OF IPSWICH,

FOR THE

YEAR ENDING MARCH 1, 1873.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1873.

REPORT.

Agreeably to custom and law, the School Committee of Ipswich, at the close of another year, present to the town a Report of the trust committed to their keeping.

The public schools throughout the town have been very successful in their operations the past year. No excessive punishment, no outbreak of passion or insubordination, no epidemic disease have disturbed the peace or interrupted the harmony and progress of our schools; and we may, with truth, congratulate ourselves, that by the favor of a kind Providence, a forward step has been taken.

The Committee feel gratified in being able to give this encouraging account of our schools. We are now beginning to witness the good results of grading the lower schools. The standard of admission to the High school has been raised, and must be raised still higher. The standard of admission to the Grammar school has also been raised to that formerly occupied by the High school. But let us not be weary in well-doing. If we have made a good beginning, let us press on and raise the standard of all our schools to the highest point of usefulness of which they are susceptible. We have no faith in the stand-still policy,—we believe in progress. We believe our schools have made a decided advance.

The teachers' school registers show some improvement in regard to truancy and absenteeism, but there is room for

much more and greater improvement. This subject of inconstant attendance and tardiness has been the chief burden of the school reports of this town for many years; it has been thoroughly discussed and its evils portrayed, but it is still a great hindrance to the highest welfare of our schools. We class these two evils among the worst enemies to the scholar, and the severest trials of the teacher. No scholar can succeed who is habitually tardy or irregular in attendance at school.

The whole number of scholars between 5 and 15 years of age, as returned in May, last year, was 560. Average attendance in all the schools was 370. The ratio of attendance to the whole number between 5 and 15 years of age, expressed decimally, was .6607. The per centage of attendance, found by dividing the average attendance by the whole number of scholars attending school, was, in summer term, .82; fall term, .81; winter term, .84; for the year, .82 1-3. The highest per cent of attendance was .91 in the South Intermediate, summer term, and North Intermediate, winter term. The lowest was .53, in the Linebrook school, fall term. There was no school during the fall term in the North Primary and Argilla schools, as the repairs on the school-houses were not completed. This reduces the general average for the year.

The amount of tardiness in all the schools is very large. This is a serious evil. Scholars coming late disturb the school, interrupt the exercises, and distract the attention of those in their places. Every teacher appreciates the importance of having all the scholars punctually in their places at the opening of the school. But teachers alone cannot remedy this evil. We ask the earnest attention of parents to aid in the improvement of the schools in this respect. We would call special attention to the fact that only sixty-six per cent. of the whole number of scholars in town have regularly attended the public schools. This would probably have been increased to seventy-six per cent. if there had been a session during the fall term in the North Primary and Argilla. Estimating that the number attending school over 15 years of age is equal to the number that have attended private schools,

we still find there has been twenty-four per cent. of non-attendance.

Is there no way to bring home to the hearts of intelligent fathers and mothers their responsibilities in this matter of irregular attendance of all their children in the schools? What can be expected but an alarming amount of ignorance and vice, if nearly one-fourth of our children are kept from the schools? Every parent, certainly, ought to desire the best education for his or her child which our schools can give.

A regular and punctual attendance at school gives to the scholar methodical habits and stimulates to faithfulness in the discharge of duty. The scholar who is absent one or two days in a week, or is out of school for one term in the year loses his interest in study, falls behind his classes, and gets slip-shod habits which cling to him through life. No scholar can succeed who is habitually tardy or irregular in attendance. Do not imagine that the child who fails to attend school, or who is an habitual truant, is receiving no education. Every day they receive their lessons, but they are lessons which finally lead to vice, crime and ruin.

We are pleased to note that some of our school registers show an improvement in regard to parents and friends visiting the schools. This subject has been repeatedly brought before the people, and we would urge its importance, for we know that the presence of familiar faces and the approbation of parents and friends (when it is deserving) is an encouragement to both teacher and scholars. All good teachers desire it It is the best place to make the acquaintance of the several teachers and witness their management and their manners and bearing toward the children under their charge. If no actual pleasure can be found in such visitations, it seems that a conscientious regard for the discharge of duty and a parental interest in the welfare of one's own children ought to make these visitations more frequent. The visits of the committee are liable to be regarded as simply an official duty; the visits of parents might naturally be considered as an expression of their love and high regard for the happiness and welfare of their children. A kind and loving word of en-

couragement, reproof or warning from parents could not but be salutary. Try it parents; practice it often and you will find yourselves more and more interested in your schools than you have ever been before. Your committee in their visits to the schools, on all convenient occasions endeavor to give to the children such advice, encouragement, and instruction, relating to their deportment, their morals and their studies, as the circumstances seem to require.

The first want of every district is a comfortable and inviting school house.

From absolute necessity we have been obliged to do more to our school-houses than we designed to do. Most of our fellow citizens are fully aware of the circumstances which seemed to demand immediate and prompt attention. But we feel fully satisfied and confident that what has been done was well done, and wisely done, and a full equivalent obtained for all the labor and expense attending it. When we think how large a portion of the time of our children is spent in the school-house; time when the body is growing, when the mind is expanding, when the tastes are forming, we see how important it is that they should be adapted to all these conditions of the young being; spacious in their dimensions, comfortable in their sittings, properly lighted, equally warmed in winter, equally cool in summer, well ventilated, neatly ornamented, easy to be cleaned, and fitted with all the furniture and helps suited to communicate a knowledge of the studies pursued. Economy is not to be measured by the amount of money expended, but by its application. It may be economical to use much, or extravagant to use little for the same object. This axiom is particularly applicable to appropriations for schools—"There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty."

By a vote of the town the Selectmen were instructed to procure a site and remove the North District school-house. In attempting to carry out their instructions the bottom of the building was found to be so much decayed as to need an entirely new bottom. For six years past the schools in this

district have been very much crowded for want of room; especially the Primary School, from eighty-five to ninety scholars occupying a room about twenty-five feet square. There was an immediate necessity for more ample accommodations. A new Primary school-house must be built or the present building remodelled and enlarged. The unanimous opinion of the Selectmen and School Committee was, that it would be best economy to enlarge the present building, which was done by the addition of twelve and one-half feet to its length; by so doing the architectural appearance of the house was much improved and ample accommodations made for the present wants of the schools. And the necessity for building a Primary school-house was thus obviated. This school-house, now standing at the head of Central street, is in a very good condition and will compare favorably with the best in any of the neighboring towns; pleasant in its location, easy of access, light, dry and airy, with ample yard room, neat and pleasant surroundings, and furnished with new and convenient furniture and other modern appliances. It will conveniently accommodate about one hundred and twenty-five, and all its sittings are occupied. We are happy to know that what has been done gives the highest satisfaction and has the approbation of the community.

The Argilla School-house has been removed out of the highway, the school-room enlarged, the whole building thoroughly repaired and painted both inside and outside, and furnished with new furniture. It is now a neat, comfortable, cozy room, pleasant and well lighted, and ample in size to accommodate twenty-five scholars; a small building for fuel, etc., has been added to the premises.

The school-house at the Village is not just what it should be and will soon need attention.

The Appleton School-house is in bad condition, wholly unfit to be used for a school. By reference to our statistics it will be seen that this is a very small school, too small to be interesting to teacher or scholars. The scholars often recite separately, or in a class of but two members, and must fail of the enthusiasm that is excited by contact with other minds.

They lack the stimulus that numbers give. There are few teachers who can feel the highest interest when instructing a dozen scholars or less. For such schools it is difficult to secure teachers of experience and known ability. The committee are unanimous in the opinion, that it would be better for the scholars of that school to attend some of the schools in the village. Cannot some arrangement be made by which this may be done? Let this subject receive the candid consideration of all who are interested.

Good classification is essential both to efficiency and economy; in order to secure this it is necessary to bring together under one roof a large number of pupils.

By the noble generosity of Joseph L. Ross, Esq., a native of Ipswich, now of Boston, the Central Primary school-room has been furnished with a complete set of furniture, of the latest and most approved pattern, style and finish; consisting of seventy-two desks with chairs, two teacher's desks and chairs, six visitor's chairs, five settees, an elegant cabinet organ, a music-stand, and a set of Mason's music charts, and a set of Philbrick's phonic reading charts, a beautiful bookcase, a handsome record book, and several boxes of crayons and pencils; also, a beautiful slate tablet for each of the seventy-two desks, the cost of the whole amounting to six hundred dollars, for which we ourselves, and our constituents, return our sincere thanks. This school-room may now be considered a model school-room as regards its appointments. This noble gift is highly appreciated by the town, and is a beautiful expression of the kindness and good will which the donor entertained for the place of his birth and early education, and will be a lasting monument and a testimonial of the kindness of his heart, embalming his memory in the hearts of the rising generation, who will be made happy by this kind act, and who will rise up and call him "blessed." His example is worthy of imitation.

It is not our intention to speak critically of the various studies pursued in our common schools; commendable progress has been made in all of them. We will call attention to a few of them.

Reading stands first in importance as regards all literary and scientific attainments, and we cannot over-estimate its importance; it is the door to all intellectual pursuits, and is essential to good scholarship. The reading in our schools is probably as good as in schools of the same grade elsewhere. To possess in a high degree the art of reading well, is an accomplishment which is worth all the trouble of acquisition; when once possessed it enriches and gladdens the whole after life. This attainment, if made at all, must be made in childhood and youth. Perhaps no one branch taught in our schools contributes so much to domestic happiness and social enjoyment as good reading. We wish that special efforts should be made for improvement in this branch the coming year.

Spelling and defining should immediately follow reading, and form the same lesson, that the pupil may become familiar with words in common use, which are far more likely to be found in the reading lesson than in the columns of select words as arranged in the speller. Every scholar should have a slate and pencil to write or print the spelling lesson. This will be a pleasant and profitable employment, disciplining the fingers, the eye, and is a good introduction to penmanship; it will call the attention to every letter in the word and to the peculiar orthography of many of our words. There are so many anomalies in our language that good spelling is not to be acquired without great care and diligent study. Childhood and youth is the best and most natural time for acquiring a knowledge of language, and unless correct spelling is then acquired, it is rarely, if ever acquired at all. In learning to spell the blackboard and slate are very useful auxiliaries. A scholar may spell a set lesson from the columns of the speller, very readily and correctly. Let the same scholar attempt to write a verse or paragraph from dictation and he will be very likely to write many of the most common words wrong. The committee have just had conclusive proof of this fact in the examination of the papers which were written by the candidates for admission to our High School. In connection with this subject the pupil should learn the vowels

and their different sounds, also the consonants, and some of the rules of orthography.

A child will very soon learn that A has four sounds, easily distinguished in these four words: name, call, class, farm, and so of the other vowels; E having three sounds, I two, O two, U three. These elementary principles, if learned in childhood, will be remembered and will be always useful.

Vocal music, singing, has been practiced to a limited extent in some of our schools for several years; although it is not generally ranked among our school studies we should be glad to see it installed as a permanent branch of education, to be taught as a science and an art. Every child should be taught to sing. It is an art by which so much can be done to soften the asperities of the temper, to cheer the heart, to elevate and refine the taste, and to bring the faculties into a condition favorable to their best action. It is an art which deserves the attention and commendation of all educators of the young and should be cultivated in every school. If begun in early childhood, it will be ever after a source of enjoyment and a shield against those temptations which drag so many boys and young men down to degradation and ruin. It not only elevates and refines the taste, it also elevates and refines the soul. Training the voice in singing is a very good auxiliary to distinct articulation and modulation in reading. Other things being equal we should much prefer teachers who can give instruction in the science and art of music. Who does not love good singing? It is a rational enjoyment, moral and beneficial in its tendencies and results. It is valuable as a science and as an acccomplishment, and it affords one of the most attractive features in any public demonstration. On all public occasions we are obliged to go out of town to get music, and sometimes we hire bands from towns of much smaller population than this. We think Ipswich ought to raise her own music; she undoubtedly has as good material as any other town. It is but a few months ago that the whole country was moved by music; thousands were spent to hear it. Would it not be better for the minds, manners, and morals of our young people to give more atten-

tion to music? Would not the time and money spent at the travelling minstrel concerts (which are well patronized) be more usefully and judiciously spent in associating together for mutual instruction and improvement in music? We should like to see our young people interested in this subject.

Geography.—This subject has received considerable attention, and in some schools is well taught. As we remarked about spelling, so in geography, a scholar may answer most of the questions in the book and yet be very deficient in practical knowledge. We think the only true way to receive a practical and critical knowledge of geography is to draw on the blackboard, slate, or paper, a map of the state, county, or territory under consideration. For instance: if the lesson be on the State of Maine, let the scholar draw a map of the State, delineating carefully the boundaries and all the natural features of the State; such as the bays, harbors, islands, rivers, lakes, hills, mountains, etc.: also, locate the principal towns and cities. This will call attention to the minutiæ, and serve to fix in the mind those little things which would otherwise pass unnoticed. It will also give a new interest and zest to the study. Studied in this way, the scholar will, virtually, travel over those parts of the world which he is studying. And in connection with this exercise his attention should be drawn to the location which each country occupies with respect to latitude and longitude; this will lead the pupil to see the connection that climate and productions have with regard to latitude. This will furnish a fine opportunity for the careful and practical application of drawing, which is now, by law, considered as a common school study, and has been introduced into our Grammar School. We have seen maps drawn by pupils in our common schools which could scarcely be distinguished from lithographic drawing. This will also be a good introduction to perspective, mechanical, and mathematical drawing, which is now receiving in our large cities a great deal of attention. Let each scholar draw an outline map of some state or country every day, and the shape of each state and country drawn will be as well fixed in the mind as the shape of the different letters of the alphabet.

Drawing and writing are nearly allied, both being mechanical operations, requiring the discipline of the eye and hand, and they are mutually helpful to each other. One who can draw well can easily learn to write well. The penmanship in some of our schools was very good and it is noticeable that those who write the best draw the best.

Arithmetic receives a large share of attention in all our schools, and perhaps is better taught than any other study, every body being convinced of the necessity of having some practical knowledge of numbers.

Grammar.—In some of our schools this study has been successfully pursued and good progress been made. Teachers should call the attention of the pupils to the structure of sentences, the style of the different authors in the reading-books, the different use of words in different positions, and thus learn them to observe and note for themselves. If children heard and read correct language only, it would be perfectly easy and natural for them to use good language.

We cannot, consistently, close this report without saying a word on the subject of morals and manners. In our method of education we should not forget the necessity for moral as well as intellectual training. The cultivation of virtue in the hearts of our youth is of prime importance. A cultivated mind, stored with all knowledge, and capable of the highest mental effort, is only the more dangerous if it be not controlled by principle. The teaching, therefore, and the inculcation of the principles of morality, the cultivation of refined and elevating feelings, of high and noble impulses, should hold a prominent place in our educational system. Every pupil should be early taught to discriminate between right and wrong, truth and error, wisdom and folly, and to cultivate a keen sense of all that is just and honorable. The whole chain of the moral virtues should be closely interwoven into warps of intellectual culture. In close connection with the teachings of morality is the instruction of good manners. Generally speaking, refinement of manners is a sure index of elevated, noble and generous feelings. Unrefined, coarse, and vulgar manners, untidy habits, in person and dress, profane

and obscene language, are poorly compensated for, even by a cultivated intellect.

We have thus fulfilled our obligations to lay before our citizens a report of the schools and made such suggestions as we think of value to their future well-being.

AARON COGSWELL,
W. K. BELL,
C. A. SAYWARD,
Y. G. HURD,
} SCHOOL COMMITTEE.

SCHOOLS, TEACHERS, &c.

Name of School.	Names of Teachers.	Residence.	SUMMER TERM.					FALL TERM.					WINTER TERM.				
			Length of School in days.....	Whole Number of Scholars....	Average Attendance.....	Per cent of Attendance.....	No. over 15.....	Length of School in days.....	Whole Number of Scholars.....	Average Attendance.....	Per cent of Attendance.....	No. over 15.....	Length of School in days.....	Whole Number of Scholars.....	Average Attendance.....	Per cent of Attendance.....	No. over 15.....
High School.....	Issacher Lefavour... ...	Beverly.....	77½	55	50	.90	21	62½	49	41½	.85	22	60	45	40	.89	30
Grammar School.....	Charles H. Hammond....	Ipswich.....	62½	62	50	.81	7	60	54	46	.85	7	55	46	39	.87	8
South Intermediate..	Miss Lizzie A. Tyler... / Miss Ruth A. Hovey...	Canaan,N.H.	75	46	42	.91		60	48	40	.84		60	54	45	.83	7
North Intermediate...	Miss Hannah S. Lord.. .	Ipswich.....	77½	40	36	.90	1	55	34	30	.88		55	41	37	.90	2
South Primary.....	Mrs. Hattie E. Noyes.....	"	70½	59	44	.75		63	67	52	.78		55½	65	51	.79	
Central Primary.....	Miss Lucy A. Perkins .. / Miss Susie Archer.....	"	78	83	73	.88		65	75	64	.85		55	77	70	.91	
North Primary.....	Mrs. Kate M. Kimball.. / Miss Sophia Nourse....	"	72½	72	58	.81							52½	64	52	.81	
Linebrook	Miss Lizzie A. Moore... / Cyrus E. Foster..... ...	"	77½	24	13	.54	2	65	19	10	.53	1	53	19	16	.84	4
Village.....	Miss Emma J. Pickard....	"	74	13	10	.77	1	65	10	8	.80		44	14	11	.80	4
Candlewood.....	Miss Mary E. Smith.	"	75	17	12	.71		63½	17	13	.77		47	19	13	.69	1
Argilla.....	Miss Carrie E. Brown....	"	75	16	13	.81							80	15	13	.87	1
Appleton.....	Miss Susan M. Kimball...	Hamilton ...	78	9	5½	.61		37	5	3½	.70		65	9	8	.89	1

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES, &c.,

OF THE

TOWN OF IPSWICH,

FOR THE

YEAR ENDING MARCH 1, 1874.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1874.

REPORT.

SCHOOL DEPARTMENT.

TEACHERS.

Paid I. Lefavour, High school,	$870 00	
M. A. Griffing, " assistant,	413 14	
C. H. Hammond, Grammar school,	1000 00	
Charles H. Goss, North North,	156 50	
Lizzie A. Tyler, South Intermediate,	450 00	
Hannah S. Lord, North "	450 00	
" " balance of last year,	130 00	
Lucy A. Perkins, Ross Primary,	400 00	
Susie Archie, " assistant,	300 00	
Hattie E. Noyes, South Primary,	400 00	
Sophia S. Nourse, North Primary,	400 00	
" " balance of last year,	99 00	
Abbie B. Lord, assistant,	110 00	
Susan M. Kimball, Appleton school,	168 00	
" " balance of last year,	78 00	
Livinia D. Gould, North primary,	54 00	
Allegra M. Manning, Candlewood,	237 80	
Carrie Lakeman, Argilla,	225 00	
Cyrus E. Foster, Linebrook,	245 00	
Charles H. Goss, "	70 00	
Cyrus E. Foster, Village primary,	56 25	
		$6,312 69

FUEL.

Paid A. S. Howe, wood,	$10 00	
Moses Peabody, "	1 50	
Joseph Marshall, wood and cutting,	3 75	
Albert S. Brown, "	20 00	
William Lord, " "	5 33	
D. T. Perley, "	5 00	
N. H. Lavalette, "	3 50	
G. A. Brown, "	5 00	
George Prescott, "	5 25	
I. A. Rogers, " "	96 82	
Aaron Cogswell, " "	2 50	
Charles Pickard, " "	27 00	
Asa Lord 2nd, hauling wood,	1 50	
B. D. Appleton, wood and cutting,	8 50	
William G. Brown, coal,	199 72	
Lewis Wade, sawing wood,	1 75	
W. H. Lavalette, "	1 75	
John Donovan, "	4 25	
James Scott Jr., "	7 83	
Aaron D. Wells, "	4 00	
A. P. Felton, "	3 33	
		$418 28

BUILDING FIRES AND CARE OF SCHOOL HOUSES.

Paid Frank Stackpole,	$25 00	
Arthur O. Pearson,	30 00	
Nathaniel B. Giles,	4 00	
Ellsworth Walton,	10 50	
A. Jewett,	10 25	
Lemuel C. Smith,	2 10	
D. W. Bradstreet,	2 50	
John Tyler,	5 75	
George W. Dawson,	16 00	
Daniel B. Blake,	10 00	
John G. Caldwell,	10 67	
Harry Shepperson,	4 50	
John C. Donovan,	3 00	
Arthur H. Brown,	2 25	
George E. Smith,	4 50	
Lewis S. Howe,	5 00	
		$146 02

REPAIRS, &c.

Paid Burdett & Williams, dry paper,	$6 27	
Asa Lord, nails, hinges, screws, etc.,	60 68	
Russell & Archer, labor and materials,	36 02	
John A. Newman, " "	15 41	
John Low, land for Argilla house,	40 00	
Aaron Cogswell, surveying Gander hill,	12 00	
Daniel Clark, bell, wheel and hanging,	6 00	
Robert Stone, labor on blinds and gutters, screws, etc.,	24 37	
A. Staniford, painting blinds,	22 35	
Asa Lord 2d, labor,	3 25	
William Kimball, cleaning well,	5 00	
John M. Dunnels, pump,	12 00	
Mark Newman, zinc, brooms, brushes, etc.,	14 84	
John A. Newman, blind, trimming, etc.,	7 55	
John H. Cogswell, lumber,	2 40	
Webster Smith, gutter irons,	1 25	
Joseph Marshall, glass,	25	
Mary Butler, cleaning,	6 00	
Cyrus E. Foster, broom, brush, etc.,	1 62	
I. Flitner, chalk, etc.,	5 00	
E. W. Choate, labor on platform,	1 50	
James T. Butler, labor on well,	1 25	
B. D. Appleton, lumber and nails,	80	
Eben Kimball, labor on chimney, No. No.	8 25	
" " " Appleton,	2 50	
Alvan Story, " Argilla,	12 00	
E. Plouff & Son, stove, broom, pails, etc.	59 10	
William Willcomb, chalk, etc.,	4 14	
Alfred Norman, setting glass,	1 00	
Andrew Geyer, crayons,	3 00	
E. Cogswell & Son, brush and broom,	95	
J. L. Hammatt, slating,	18 00	
		$399 78
		$7276 77

CURRENT EXPENSES.

TOWN HOUSE.

Paid Russell & Archer, labor and materials,	$40 14	
John A. Newman, locks, bolts, nails, &c.,	6 02	
George P. Smith, labor and materials,	7 50	
E. W. Choate, repairing settees,	2 25	
Sidney Smith, sawing wood,	1 00	
N. H. Lavalette, wood,	18 00	
Caleb Lord, wood,	2 25	
Moses Peabody, wood,	2 19	
William Kimball, wood,	6 18	
Jacob Low, setting glass,	7 10	
		$92 63
John H. Varrell, taking census of children, militia and dogs,	22 50	
Joseph Spiller, notifying representative of election,	1 08	
William T. Averill, ringing bell,	25 00	
Asher Blake, care of town clock and repairs,	24 00	
		$72 58

SMALL POX.

Nathaniel Burnham, carrying the doctor to Plum Island,	3 00	
Daniel Lord, furniture for house,	15 01	
Mark Newman, stoves, &c., "	24 52	
William G. Brown, coal,	2 50	
Manasseh Brown, rent of house,	100 00	
Y. G. Hurd, medical services,	5 00	
		$150 03
Eastern R. R., freight on drain pipe,	48	
Johonnot & Saunders, hand cuffs,	12 00	
Thomas L. Jewett, police badge,	1 40	
		$13 88
Jonathan Sargent, postage and travelling expenses,	16 70	
John H. Cogswell, travelling expenses in procuring hook and ladder truck,	11 70	
A. B. Fellows, travelling expenses, do.	11 30	

Paid C. A. Sayward, postage and travelling expenses as School Committee, Selectman and Overseer,	38 15	
A. B. Fellows, travelling expenses,	10 00	
Edward G. Hull, "	2 70	
		$90 55

CEMETERIES.

S. R. Harris, labor and teaming,	$19 25	
Edwin Lord, "	89 00	
Foster Russell, labor on steps,	81 58	
F. A. Wait, labor, trees, etc.,	18 50	
Isaac Lord, "	32 50	
Isaac Knowlton, maple trees,	5 00	
Charles H. Cutter, painting steps,	3 75	
John H. Cogswell, lumber,	116 13	
George B. Paddock, bier,	8 00	
		$373 71

RESERVOIR.

William Kimball, labor,	21 25	
William Lord, labor,	18 75	
Wallace Kimball, labor,	21 25	
Benjamin Whittier, labor,	16 25	
James A. Lord, labor,	17 50	
Moses Spiller, labor,	3 00	
John H. Cogswell, lumber,	7 69	
Daniel L. Hodgkins, lumber,	7 30	
Fred Willcomb, nails,	1 05	
		$114 04
Paid E. L. Davenport, printing town and school reports,	144 00	
E. L. Davenport, advertising assessors' notice,	5 50	
" " print'g tax bills, notices, etc.	8 00	
" " printing summonses,	2 50	
		160 00
W. K. Bell, horse hire school committee,	3 50	
" " postage and blanks,	4 25	
C. G. Spiller, distributing town reports,	50	
Israel K. Jewett, stationery,	2 85	
George F. King, stationery,	4 00	
Andrew Geyer, stationery,	1 50	
		16 60

MONUMENT.

Paid W. P. Ross, hauling gravel,	2 50	
Thomas T. Chapman, labor,	1 87	
F. A. Wait, labor and team,	3 75	
Jacob Low, painting fence,	30 73	
		38 85
J. P. Clisby, painting guide boards	7 00	
John Doyle, labor on hay scales,	2 00	
Theodore Andrews, selling gravel pit,	9 25	
S. Upton, summoning witness,	3 04	
		21 29
John H. Cogswell, lumber for buoys,	2 16	
Melzard Poor, iron work for buoys,	11 38	
E. J. Grant, care of buoys last year,	30 00	
" " ring bolts,	5 00	
Richard Lakeman, care of buoys,	15 00	
Thomas Jewett, "	15 00	
		78 54

STREET LAMPS.

Paid John Roberts, lighting last year,	$82 06	
" " "	344 35	
Samuel S. Walker & Co., oil,	157 09	
Homer, Lane & Co., chimneys and wicks,	9 05	
F. O. Dewey, " "	6 50	
Mark Newman, chimneys, wicks and repairs,	28 67	
T. E. Condon, matches, chimneys, etc.	2 70	
Eastern Railroad, freight on oil,	8 85	
John Grant, setting post,	1 25	
		640 52
Eben Fowler, painting hearse,	35 00	
C. W. Chapman, repairs on hearse,	173 48	
George B. Paddock, setting glass,	50	
		208 98
M. Carter & Son, damage on road,	5 00	
John Hale, " "	20 00	
Daniel G. Chapman, damage on road,	25 00	
		50 00
Jos. Spiller, witness fees in Marshall case,	32 40	
J. D. Cross, expense of jury to Ipswich,	10 00	
		42 40

Paid Noyes & Willcomb, expressing,	18 05	
Warren Boynton, "	12 05	
Calvin Batcheller, teaming,	5 70	
		35 80
Harrison Smith, care of Town house, attendance on selectmen, etc.,	31 75	
Harrison Smith, board of prisoners,	10 50	
		42 25
Total,		$2,242 65

FEES AND SALARIES.

Paid Webster Smith, salary as road com'r.	$100 00	
G. A. Brown, " "	100 00	
N. S. Kimball, " "	100 00	
		$300 00
C. A. Sayward, salary as selectman, assessor, and overseer,	100 00	
A. B. Fellows, salary as selectman, assessor, and overseer,	100 00	
E. G. Hull, salary as selectman, assessor, and overseer,	100 00	
		300 00
Jonathan Sargent, balance salary as treasurer and collector for last year,	175 00	
Jonathan Sargent, salary as treasurer and collector,	300 00	
		475 00
W. K. Bell, salary as school committee,	34 00	
Aaron Cogswell, " " 1872,	30 00	
C. A. Sayward, " " 2 years,	60 00	
Y. G. Hurd. " "	15 00	
		139 00
W. K. Bell, salary as town clerk,	50 00	
" " recording deaths and marriages,	15 55	

Paid W. K. Bell, recording births,	40 50	
" " fees in truant cases,	18 85	
		124 90
Harrison Smith, salary as lockup keeper,	45 00	
		45 00
Nath'l Burnham, police services on clam flats,	160 00	
Joseph Spiller, police services two years,	70 60	
Thomas C. Tilton, "	20 00	
N. C. Perkins, "	7 25	
James F. Butler, "	45 25	
Ezra W. Lord, "	11 50	
T. B. Falls, "	22 25	
Harrison Smith, "	12 00	
George W. Shurburn, "	5 75	
Edward G. Hull, "	4 75	
David F. Dow, "	5 25	
Moses Spiller, "	6 50	
N. A. Dickinson, "	6 50	
Thos. L. Jewett Jr., "	12 50	
Webster Smith, "	15 00	
		425 10
Josiah Lord Jr., services as truant officer,	30 00	
Joseph Spiller, fees in truant cases,	3 20	
		33 20
James F. Butler, notifying town officers and meetings,	15 00	
Edward Brown, notifying meetings,	10 00	
N. C. Perkins, " "	5 00	
		30 00
Daniel Clark, returning deaths,	9 50	
Wm. T. Averill, " "	4 75	
Y. G. Hurd, " "	3 00	
David F. Dow, " "	2 25	
		19 50
Total,		$1891 70

FIRE DEPARTMENT.

Paid Asa Lord, oil, chimneys, etc.	$6 20	
J. Stackpole, oil,	2 00	
J. A. Newman, locks and keys H. & L. room,	5 50	
Daniel Lord, furniture "	49 65	
Alfred Norman, painting, paint, etc.	58 97	
James W. Bond, labor on engine hose,	5 50	
		127 82
George Barker, hub covers H. & L. truck,	5 00	
F. H. Burnham, hauling H. & L. truck from Charlestown,	15 00	
E. Lord, hauling engine to Danvers,	5 00	
		25 00
Nathaniel Clark, cleaning hose,	5 00	
Charles W. Brown, care of engine No. 1,	18 00	
Stephen Baker, " No. 2,	8 00	
		31 00
Warren Engine Co., 48 men,	200 00	
Barnicoat " 50 men,	150 00	
Hook & Ladder Co., 16 men,	64 00	
Six Engineers,	24 00	
J. W. Bond, clerk of engineers,	2 00	
		440 00
E. Cogswell & Son, supplies for men at fire,	7 82	
J. E. Tenney, watching fire,	1 25	
J. F. Kinsman, "	1 25	
Alfred Norman, "	1 25	
James F. Butler, "	2 50	
		14 07
I. K. Jewett, blank book and envelopes,	1 00	
Mark Newman, lamp, lanterns, etc.,	6 20	
J. A. Newman, locks and keys,	16 00	
John H. Cogswell, lumber,	71 56	
		94 76
James Boyd & Son, hose,	544 00	
J. P. Clisby, painting Warren engine,	125 00	
Webster Smith, repairs,	75	
Benjamin H. Smith, repairs,	3 75	
George B. Paddock, repairs,	1 50	
		675 00
Oliver Underhill, rent of land,	3 00	

Fred Mitchell, rent of land,	8 00	
James P. Jewett, " "	8 00	
		19 00
Robert Jordan & Co., rubber suits,	68 78	
John S. Glover, coal,	13 23	
Samuel F. Foss, setting glass,	1 50	
		83 51
Total,		$1510 16

POOR DEPARTMENT.

Paid Susan Baker, funeral expense of A. Holmes,	$10 00	
Joseph Willcomb, " "	8 50	
Daniel Clark, coffin,	25 00	
		43 50
John L. Dickinson, wood,	16 00	
N. H. Lavalette, "	25 50	
Nathaniel Foster, "	4 50	
I. A. Rogers, "	24 00	
		70 00
Newburyport, supplies to Pickard, Wallace, and Fuller,	278 17	
Salem, supplies to Mrs. Barker and Durgin,	109 08	
Georgetown, " Thomas Peabody,	200 50	
Boston, " Ann Andrews,	16 50	
		604 25
Asa Lord, partial supplies,	9 00	
George H. Dixon, "	30 00	
I. K. Jewett, "	8 00	
Fred Willcomb, "	20 00	
A. S. Hills, "	68 00	
E. Cogswell & Son, "	12 00	
		147 00
I. H. Franklin, medical attendance,	30 00	
I. Flitner, " "	1 90	
Charles Palmer, " "	16 00	
		47 90

Lewis Choate, rent of wood shed,	12 00	
W. P. Ross, delivering wood,	10 89	
J. A. Newman, lock,	42	
Mark Newman, stove lining,	1 00	
		24 31
Oliver Underhill, rent	30 00	
J. W. Bond, "	42 00	
Sarah Kimball, "	22 50	
Charles Kimball, "	22 50	
George H. Brocklebank, rent,	8 00	
John Hoyt, "	4 00	
Mary J. Caldwell, "	12 00	
Elizabeth Hovey, "	65 00	
		206 00
Worcester lunatic hospital board of M. A. Graves, etc.	83 55	
Westboro reform school, board of John Sullivan,	3 07	
		86 62
C. A. Sayward, expenses moving M. A. Graves from Worcester,	10 45	
A. B. Fellows, expenses moving M. A. Graves from Worcester,	4 20	
James F. Butler, moving pauper to state alms house,	10 85	
		25 50
John S. Glover, coal,	52 34	
William G. Brown, coal,	40 15	
		92 49
Eastern R. R., fare of poor travelers last year,	13 80	
		13 80
Farm, board of twenty-six poor travelers, at $.75,	19 50	
Harrison Smith, care of tramps,	20 10	
" " bread,	99	
T. E. Condon, bread and cheese,	5 40	
Eastern railroad fare,	12 25	
W. S. Russell & Co., blankets,	6 00	
		64 24
Total,		$1425 61

CR.

By amount paid by city of Newburyport,	$123 81
" " " Haverhill,	45 00

By amount paid by Groveland,	41 50	
" " North Andover,	18 22	
" " Salem,	51 87	
" " Rockport,	36 11	
" due from Westford,	48 62	
" of wood on hand,	96 00	
		461 13
Balance,		$964 48

HIGHWAYS.

CLEARING SNOW.

Paid Joseph Horton,	$80 54
Isaac Buzzell,	14 30
Patrick Riley,	6 00
Geo. W. Warner,	1 83
Daniel Kimball,	40 15
N. C. Perkins,	21 10
W. H. Kinsman,	50 39
Albert S. Brown,	69 30
John J. Gould,	49 41
William F. Conant,	20 30
Thomas Low,	18 50
Hervey Whipple,	22 37
A. A. Rutherford,	32 96
Manasseh Brown, jr.,	22 78
Luther Lord,	14 60
Asa Lord, jr.,	21 80
Joseph Huckins,	80
Joseph Kinsman,	102 35
N. H. Lavalette,	8 95
Joseph Marshall,	37 02
Gardner A. Brown,	101 26
Warren Nourse,	39 08

Paid William Seward,	9 30
Charles Smith,	27 48
W. B. Kinsman,	45 90
Benjamin D. Appleton,	46 35
Lewis Dickinson,	2 20
John L. Dickinson,	7 30
John Low,	18 00
John A. Burnham,	9 00
J. S. Potter,	39 00
Manasseh Brown,	38 40
Oliver Underhill,	21 95
Joel Tibbetts,	1 10
Thomas R. Lord,	5 20
George Barker,	3 00
William Kimball,	6 60
Cornelius Cronan,	4 80
Joseph King,	3 20
Alvan Story,	27 32
John A. Garvin,	13 40
Luke Murray,	2 20
Patrick Riley,	4 20
N. P. Smith,	2 80
Willard Harris,	8 85
Samuel P. Rutherford,	3 20
David Russell,	3 60
Michael Laffy,	1 00
Thomas and Charles Warner,	8 70
Andrew Low,	21 40
John Harriman,	4 80
Nathan D. Dodge,	3 60
S. P. Smith,	10 80
Henry Noyes,	7 10
Milton B. Shattuck,	4 40
I. A. Rogers,	22 20
John Brady,	9 40
William Goodhue,	10 35
David T. Perley,	30 64
Daniel G. Chapman,	2 00
William Lakeman,	4 80
Joseph Mahon,	1 00
Michael McDonald,	9 40

Paid Jeremiah Sullivan,	4 20
Joseph Smith Jr.,	1 60
George P. Dow,	60
Edward Lord,	8 40
Thomas Roberts,	22 80
Charles Thompson,	1 60
William H. Burnham,	6 20
Aaron F. Brown,	32 55
Everett K. Brown,	35 57
James McGuire,	8 80
Asa P. Stone,	21 47
John Patch,	28 15
William T. Cross,	27 45
Tyler Caldwell,	14 80
Samuel Conant,	25 60
John B. Caverly,	22 37
Justin J. Hull,	1 50
Andrew Russell,	1 80
Larry Aspell,	4 00
John Brown,	51 70
Aaron Hubbard,	1 20
George W. Fall,	7 00
Moses Peabody,	6 42
Daniel W. Kimball,	13 00
Emerson Howe,	20 20
Isaiah Rogers,	1 30
John Galbraith,	10 20
William H. Brocklebank,	80
Charles B. Guilford,	3 40
Jacob Scanks,	46 82
J. L. Keating,	3 20
E. N. Brown,	18 50
J. W. Chapman,	4 60
W. P. Pickard,	7 60
Eugene Sullivan,	6 80
George T. Lord,	5 90
William Lord,	7 20
Daniel O. Collins,	10 00
Alfred Manning,	21 70
Alfred F. Manning,	29 00
William P. Ross,	26 10

Paid Augustine Brown,	31 95
James Archibald,	4 00
J. B. Tenney,	15 72
S. R. Smith,	90
George Woodbury,	5 70
Daniel W. Appleton,	21 90
Joseph R. Wilson,	3 30
W. D. Brackett,	7 10
David Russell,	16 70
Michael Dunn,	1 40
William Fall,	3 80
Austin Manning,	9 70
George Harris,	22 40
George Fellows,	33 35
Smith E. Hayes,	7 60
Eben Fall,	18 90
Alden Story,	47 40
John Spiller,	1 30
William F. Conant,	4 80
Elias C. Conant,	4 20
Jacob C. Conant,	1 40
Joseph Conant,	1 30
George W. Bowen,	1 40
E. J. Goodwin,	16 20
William Chapman,	1 00
George Low,	20 84
George T. Lord,	1 80
Alvan T. Guilford,	1 05
George Tenney,	3 10
George Russell,	1 80
W. S. Todd,	2 80
James H. Wiley,	3 85
Jeremiah Spiller,	5 00
A. B. Fellows,	15 20
Augustine Stone,	7 50
Samuel Gordon,	12 60
Moses Clark,	1 60
John W. Carr,	80
Charles W. Wait,	1 40
T. L. Gwinn,	2 60
Hardy M. Beck,	3 70

	16 00	
Paid Moses Chapman,	5 80	
George W. Stone,	3 90	
Thomas D. Gould,	2 20	
E. Spiller,	6 60	
James Scott,	2 60	
Thomas Jewett,	2 60	
Abraham Lummus,	8 40	
James F. Butler,	2 90	
Benjamin Hart,	4 80	
Henry A. Lord,	5 62	
W. B. Copp,	3 65	
David Foster,	3 60	
John C. Tibbetts,	3 00	
J. F. Akerman,	3 50	
John Doyle,	2 40	
H. A. Fall,	2 60	
Henry A. Jewett,	3 80	
Joseph Leno,	28 70	
L. C. Nourse,		2,335 56

LABOR.

	$25 00	
Paid Albert S. Brown,	4 00	
George Woodbury,	14 00	
Manasseh Brown, jr.	12 50	
Joseph Huckins,	19 75	
Joseph Marshall,	34 75	
Gardner A. Brown,	18 01	
William Plummer,	3 40	
Benjamin Whittier,	3 50	
Stephen R. Harris,	6 00	
John W. Rutherford,	15 00	
Alfred P. Clark,	13 50	
George W. Barker,	6 00	
John C. Tibbetts,	7 87	
James O. Grant,	11 81	
George W. Fall,	14 62	
Nathaniel L. Clark,	5 87	
Thomas Low,	4 00	
George Tenney,	6 00	
A. A. Rutherford,		

Paid W. P. Pickard,	15 75
Edward Lord,	30 00
Joseph A. Brown,	19 75
William F. Conant,	31 00
Frank Smith,	10 45
W. H. Lavalette,	8 00
Joseph Fowler,	6 00
Henry A. Jewett,	1 75
George Russell,	4 00
W. S. Todd,	8 50
Moses Chapman,	5 00
Tyler Caldwell,	3 37
Jacob Scanks,	39 75
John R. Patch,	52 50
James H. Wiley,	13 50
J. F. Kinsman,	6 00
W. B. Copp,	24 50
Isaiah Rogers,	17 00
Everett K. Brown,	9 75
George E. Lord,	10 50
Smith E. Hayes,	4 50
L. W. Mallard,	2 00
Aaron F. Brown,	5 31
William Chapman,	9 00
William Kimball,	9 00
Elias C. Conant,	13 50
N. H. Lavalette,	21 50
Thomas T. Chapman,	1 25
Thomas Doyle,	6 00
John Patch,	6 50
John Brady,	6 00
Luther Lord,	41 42
David Russell,	10 00
James F. Butler,	21 37
Asa Burnham,	3 10
Joseph Marshall,	21 25
Asa P. Stone,	11 15
N. C. Perkins,	63 37
Daniel O. Collins,	12 00
William P. Ross,	66 75
William H. Fall,	4 00

Paid James Scott, jr.,	9 87
Augustine Brown,	15 76
Frank A. Wait,	36 12
J. B. Mitchell,	46 70
Joseph Kinsman,	11 50
James Galbraith,	8 05
Andrew Russell,	7 00
Robert Stone,	56 75
Michael Dunn,	18 00
Cyrus W. Conant,	6 00
Jacob C. Conant,	7 00
Joseph Conant,	7 00
Richard Lakeman,	10 80
George Barker,	3 75
Augustine Stone,	5 62
Patrick Riley,	10 50
Thomas D. Gould,	7 87
William Walton,	13 50
Thomas Jewett,	2 25
George T. Lord,	6 00
David Foster,	4 00
Nathaniel Harris,	32 00
William T. Cross,	4 00
William Ready,	12 75
J. W. Chapman,	6 00
John Mooar,	4 00
I. A. Rogers,	14 00
W. B. Kinsman,	22 50
E. J. Goodwin,	4 00
James H. Taylor,	13 00
Eben Fall,	8 37
Oliver Underhill,	19 75
O. C. Smith,	25 00
Albert S. Brown,	111 75
W. B. Spiller,	5 00
J. B. Tenney,	5 00
Emerson Howe,	15 00
A. T. Guilford,	2 00
Charles B. Guilford,	2 80
John Morley,	3 17
John A. Burnham,	9 00

Paid Uriah Copp,	4 00	
Joseph Fowler,	5 00	
Daniel W. Kimball,	24 75	
Warren Nourse,	1 50	
Daniel S. Russell,	5 75	
David Berry,	20 25	
Abraham Lummus,	13 50	
Benjamin D. Appleton,	10 10	
Luther Nourse,	19 80	
Michael Reddy,	4 75	
John Holmes,	3 75	
Benjamin Hart,	2 00	
George W. Stone,	3 12	
Nathaniel Archer,	8 75	
James Ready,	10 50	
William G. Brown,	28 50	
Asa Lord, jr.,	28 15	
Levi B. Ricker,	2 31	
Charles Smith,	6 50	
		$1,697 62

COGSWELL, SAWYER AND WAINWRIGHT STREETS.

Paid Henry F. Dunnells, gravel,	$10 00	
Eben L. Thomas, gravel,	5 00	
Stephen R. Harris, labor and team,	8 75	
George W. Fall, "	17 88	
J. C. Safford, "	18 47	
Ira Worcester, "	32 37	
William P. Ross, "	42 00	
F. A. Wait, "	40 31	
Samuel Spiller, "	1 50	
W. H. Fall, "	20 25	
James O. Grant, labor,	15 18	
John Grant, "	18 66	
Nathaniel L. Clark, "	18 00	
Smith E. Hayes, "	14 00	
William Plummer, "	18 00	
Richard Lakeman, "	12 55	
James F. Butler, "	18 00	
Jeremiah Spiller, "	12 50	

Paid Tyler Caldwell,	"	8 12	
John Morley,	"	17 70	
James Safford,	"	14 62	
William George,	"	25 31	
Chas. W. George,	"	16 31	
Aaron Cogswell, surveying,		6 00	
D. L. Hodgkins, railing,		7 13	
			418 61

EAST STREET.

Paid John Pingree, labor,		$31 00	
Charles W. Wait, labor,		30 00	
John Doyle,	"	24 75	
Dexter McIntire,	"	14 00	
W. W. Walton,	"	17 00	
W. P. Crane,	"	29 00	
James O. Grant,	"	26 00	
James F. Butler,	"	29 25	
Daniel P. Pingree,	"	9 00	
John Grant,	"	45 00	
Wm. F. Wait,	"	11 80	
George W. Pierce,	"	14 00	
Nathaniel Harris, labor and team,		5 00	
Wm. P. Ross,	"	45 00	
Wm. A. Walton,	"	39 00	
Jacob C. Safford,	"	7 50	
Micajah Treadwell,	"	15 00	
Asa Burnham,	"	21 00	
I. Dodge,	"	24 37	
Mrs. Ira Worcester,	"	22 75	
Frank A. Wait,	"	52 50	
E. W. Choate, railing,	"	5 06	
			$517 98

WIDENING AND RAILING TURKEY SHORE ROAD.

Paid John Doyle, for labor,		$ 6 00	
James Scott, Jr.,	"	12 00	
Thomas Doyle,	"	6 00	

Paid Eugene Sullivan, "		6 00	
Wallace Kimball, "		8 00	
William G. Brown, "	and team,	5 00	
Samuel Gordon, "	"	12 50	
F. A. Wait, "	"	25 75	
E. W. Choate, railing,		60 04	
			$141 29
Paid William G. Brown and others, gravel pit,		$496 68	
James H. Wiley, gravel,		6 00	
Hannah S. Lord, "		23 91	
Mrs. L. Pickard, "		9 00	
Henry F. Dunnels, "		10 00	
John R. Patch, stone,		5 00	
			550 58
Thomas J. Roberts,		16 20	
Portland Stone Ware Co., drain pipe,		27 10	
New England Drain Pipe Co., drain pipe,		84 00	
Eastern Railroad, freight on drain pipe,		65	
Eben Kimball, cement,		60	
			128 55
Webster Smith, sharpening picks,		8 75	
John A. Newman, pickaxes, etc.,		5 10	
E. Cogswell & Son, nails, etc.,		1 70	
			15 55

BRIDGES.

Paid James H. Wiley, labor,		10 25	
A. S. Howe, labor on railing,		7 20	
John Grant, labor on Warner's bridge,		6 00	
Robert Stone, labor on Willow Dale railing,		5 00	
" " "	Warner's railing,	37 60	
" " "	Bull Brook "	40 00	
Edward Brown, labor on railing,		3 00	
Foster Russell, labor and lumber,		10 93	
John H. Cogswell, lumber,		139 01	
T. J. Roberts, stone for long causeway,		123 00	
Aaron Cogswell, surveying,		9 00	
M. Poor, iron work,		3 75	
			395 24
Alexander McDole, labor on drain,		5 00	
Asa Lord, jr., "	"	17 25	

Paid Luther Lord,	7 50	
Isaac Lord,	17 50	
		47 25
James Griffing, building wall near Cushings's,	160 50	
Charles W. Chapman, sharpening drills,	1 30	
William G. Brown, stone,	62 00	
		223 80
Total,		$6,472 13

TOWN FARM.

DR.

Paid Whittemore Bros., hay seed, shovels, rakes,	$35 08	
John A. Newman, ax, knives, locks, etc.,	10 67	
		$45 75
Mark Newman, furnace and piping,	450 00	
Eben Kimball, setting furnace,	78 00	
		$528 00
William G. Brown, coal,	135 66	
" " team,	2 00	
		$137 66
Webster Smith, blacksmith work,	3 50	
" harrow,	14 00	
C. W. Chapman & Son, blacksmith work,	33 37	
M. C. Goodhue, "	6 14	
M. Poor, "	3 59	
		$60 60
Fred. Damon, meal and corn,	37 35	
A. Cogswell, rye,	17 50	
		$54 85
I. Flitner, medicines,	30 00	
W. E. Tucker, medical attendance,	30 00	
		$60 00

Paid George Barker, harness,	50 00	
" whip and sponge,	1 20	
" collar, etc.,	9 20	
		$60 40
A. Staniford, paint,	1 89	
Benj. Newman, paint, oils, etc.,	6 70	
Mark Newman, tin ware, oil, etc.,	21 90	
Daniel Lord, chairs, bedsteads, etc.,	26 70	
" paper and carpet,	18 82	
E. Plouff & Son, tin ware,	17 49	
		$93 50
James Peatfield, pear trees,	14 00	
William Willcomb, "	4 00	
		$18 00
Foster Russell, labor on buildings,	84 94	
John H. Cogswell, lumber,	59 99	
Daniel L. Hodgkins, lumber,	34 68	
		$179 61
Benj. Noyes, drain pipe,	20 75	
Eastern Railroad, freight on drain pipe,	90	
		$21 65
Curtis Damon, groceries,	113 89	
Asa Lord, "	164 55	
T. E. Condon, "	272 26	
I. K. Jewett, "	54 14	
Fred. Willcomb, "	66 49	
A. S. Hills, "	110 04	
E. Cogswell & Son, groceries,	54 21	
		$835 58
S. N. Baker, jr., clothing,	12 31	
W. S. Russell & Co., dry goods,	69 36	
Aaron D. Wells, socks and yarn,	11 74	
J. S. Smiledge, boots and shoes,	12 75	
N. R. Wait, "	10 00	
George W. Ellis, "	32 70	
		$148 86
Henry Wilson, oxen,	185 00	
Oliver Porter, bull,	40 00	
Jonathan Low, sheep,	60 00	
John F. Lord, difference in cows,	13 50	
Aaron Cogswell, calf,	5 00	
		$303 50

George H. Green, meat,	34 27	
		$34 27
Joseph E. Bartlett, balance of salary 1872,	175 00	
" " for salary as super't,	200 00	
Frank Bodwell, labor,	82 50	
Edwin Bodwell, "	42 50	
		500 00
Bills paid by superintendent,	701 12	
Decrease of personal property,	82 00	
		783 12
		$3,865 35

CR.

By sales from Farm :—	
English hay,	$862 47
Salt hay and thatch,	171 25
Potatoes,	22 96
Barley,	15 25
Calves,	86 97
Lambs,	48 00
Poultry,	50 51
Eggs,	35 65
Butter,	179 80
Milk,	71 87
Pigs,	92 25
Onions,	31 50
Apples,	51 45
Vegetables,	19 64
Cider,	9 50
Pasturing,	20 00
Salt grass,	14 00
Hides,	6 58
Wool,	17 71
Ox,	100 00
Husks,	6 00
Straw,	12 00
Old iron,	3 25
Soap grease,	5 64
Teaming,	7 00

Damage by fire from Eastern Railroad,	20 00	
Two cords wood for poor,	16 00	
Board of Jacob Leatherland,	104 00	
Board of 26 poor travellers, at 75c,	19 50	
Balance, (being expense beyond income)	1,764 60	
		$3,865 35

The number of poor at the Alms-house is eighteen; the average number for the year was seventeen. The average cost of supporting them by the usual method of computation is three dollars and eight cents.

INVENTORY OF PROPERTY AT THE FARM, PRODUCE, ETC.

	1873.		1874.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Corn ..... bushels,	150	$150 00	125	$125 00		$25 00
Barley ..... "	25	25 00	20	20 00		5 00
Beans ..... "	2	4 00				4 00
Potatoes ..... "	250	200 00	150	150 00		50 00
Rye ..... "	8	8 00				8 00
Roots ..... "	100	100 00				100 00
Beef ..... barrels,	1	17 00				17 00
Pork ..... "	4	80 00	1½	30 00		50 00
Cider ..... "	1	6 00	2	11 00	5 00	
Apples ..... "	2	6 00	1	6 00		
Soap ..... boxes,	2	8 00	3	18 00	10 00	
Ham ..... pounds,	300	42 00	200	30 00		12 00
Beef ..... "	75	7 50	50	5 00		2 50
Lard ..... "	200	30 00	60	9 00		21 00
Tallow ..... "	50	7 00	30	4 00		3 00
Butter ..... "	60	24 00	65	29 00	5 00	
Euglish hay ..... tons,	20	500 00	16	416 00		84 00
Salt hay and black-grass ..... "	29	406 00	20	280 00		126 00
Salt hay, market .. "	15	225 00	14	210 00		15 00
Corn fodder ..... "	2½	20 00				20 00
Thatch ..... "	13	117 00	21	189 00	72 00	
Straw ..... "	2	40 00	2	40 00		
Rowen ..... "	3	60 00				60 00
Pickles				5 00	5 00	
Cabbages		9 00		10 00	1 00	
		$2091 50		$1587 00	$98 00	$602 50

INVENTORY OF PROPERTY AT THE FARM, STOCK, ETC.

	1873.		1874.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen	4	450 00	5	525 00	75 00	
Cows	15	600 00	15	600 00		
Heifers			2	60 00	60 00	
Calves	3	36 00				36 00
Yearlings			4	80 00	80 00	
Bull	1	40 00	1	40 00		
Horses	2	430 00	2	430 00		
Sheep	7	63 00	17	153 00	90 00	
Fat hogs			2	54 00	54 00	
Shoats	6	121 00	4	80 00		41 00
Fowls	60	30 00	65	32 50	2 50	
Turkeys	4	8 00	7	14 00	6 00	
Horse wagon	1	190 00	1	190 00		
Sleigh	1	40 00	1	40 00		
Ox wagons	2	170 00	2	170 00		
Ox Carts	2	100 00	2	100 00		
Mowing machine and harness,	1	124 00	1	124 00		
Plows	7	88 00	7	88 00		
Cultivator	1	5 00	1	5 00		
Harrow	1	7 00	2	21 00	14 00	
Ox sled	1	15 00	1	15 00		
Cords of wood	25	175 00	30	210 00	35 00	
Tons of coal	6	48 00	8	64 00	16 00	
Groceries		80 00		95 00	15 00	
Cloth		27 00		35 00	8 00	
Furniture and bedding		231 00		275 00	44 00	
Stoves		110 00		110 00		
Sewing Machine	1	40 00	1	40 00		
Winnowing mill	1	8 00	1	8 00		
Wheel rake	1	35 00	1	35 00		
Tools, etc		150 00		150 00		
Hay tedder		75 00		75 00		
		$3496 00		$3918 50	$499 50	$77 00

EXPENSE AND INCOME FOR THE YEAR 1873.

EXPENSES.

Amount paid for Schools,		$7,276 77
" "	Current Expenses,	2,242 65
" "	Fees and Salaries,	1,891 70
" "	Fire Department,	1,510 16
" "	Poor,	964 50
" "	Highways,	6,472 13
" "	Abatements,	272 38
" "	Discount,	742 88
" "	Interest on Town notes,	1,490 68
" "	Expense of Farm,	1,764 60
Balance (being income beyond expense),		664 28
		——— $25,292 73

INCOME.

Amount raised for Current Expenses,		$20,668 35
"	of income of Town House,	135 50
"	discount on County Tax,	18 41
"	Commonwealth School Fund,	203 12
"	Corporation and Bank Tax,	3,424 54
"	received of County Treasurer for dog licenses,	213 16
Amount received for Gravel pit,		225 00
" "	old hose,	60 00
" "	Concert Licenses,	12 00
" "	A. Holmes' estate,	40 00
" "	from gravel,	60 00
" "	" Turkey Shore Pasture,	4 00
" "	" use of Lock-up,	9 50
" "	" income of Hay Scales,	135 74
" "	" Railing,	5 00
" "	" interest on Taxes,	37 27
" "	" " Deposits,	16 58
" "	for Oil Barrels,	6 80
" "	from Z. Cushing, for fence,	17 76
		——— $25,292 73

JONATHAN SARGENT, TREASURER & COLLECTOR.

DR.

To cash on hand March 1, 1873,	$129	22
" uncollected taxes 1872,	551	71
" State tax committed to him,	3,015	00
" County tax " "	1,841	00
" Town " " "	19,450	00
" Overlayings,	1,195	12
" addition of taxes,	23	23
" discount on County tax,	18	41
" Commonwealth School Fund,	203	12
" " reimbursement State Aid,	2,700	00
" " Corporation Tax,	2,027	35
" " Bank Tax,	1,397	19
" Money hired on Town notes,	7,900	00
" Dog Licenses,	213	16
" Income of Town House,	135	50
" Cash for board of Jacob Leatherland,	104	00
" " Gravel Pit,	225	00
" " old Hose,	60	00
" " Concert Licenses,	12	00
" " from A. Holmes' estate,	40	00
" " " Eastern R. R., for damage by fire,	20	00
" " " Z. Cushing, for building wall,	17	76
" " " " gravel,	60	00
" " for rent Turkey Shore Pasture,	4	00
" " for use of Lockup,	9	50
" " from Haverhill,	45	00
" " Rockport,	36	11
" " Groveland,	41	50
" " Salem,	51	87
" " North Andover,	18	22
" " Newburyport,	123	81
" " D. Bradstreet,	24	30
" " income of Hay Scales,	135	74
" " old Railing,	5	00
" " interest on Taxes,	37	27
" " " Deposits,	16	58
" " for oil barrels,	6	80
" " State Aid refunded,	17	47
" " sales from Farm,	1,005	88
	——— $42,917	82

CR.

By orders drawn by the Selectmen,	$23,873 62	
" " for State Aid,	2,708 00	
" Abatements,	272 38	
" Discount on taxes,	742 88	
" Principal paid on Town notes,	8,254 00	
" Interest " "	1,490 68	
" State Tax,	3,015 00	
" County Tax,	1,841 00	
" Valuation book,	14 06	
" Uncollected taxes,	562 10	
" Cash on hand March 1, 1874,	142 10	
		$42,917 82

TOWN OF IPSWICH, IN BALANCE OF ALL ACCOUNTS.

DR.

To notes payable,	$21,106 00	
" Interest due and not paid,	131 25	
" Balance in favor of the Town,	26,178 02	
		$47,415 27

CR.

By cash in hands of Treasurer,	$ 29 82
" Uncollected taxes,	562 10
" Amount due from State on State Aid,	3,048 00
" " " Salem,	39 12
" " " Rockport,	36 11

To Amount due from Westford,	48 62	
" Farm,	16,000 00	
" Personal property at farm,	5,506 50	
" Town House and safes,	2,350 00	
" Engines, apparatus and houses,	5,000 00	
" Furniture and scales at Town House,	100 00	
" Woodland at Linebrook,	100 00	
" " Common Fields,	65 00	
" Turkey Shore pasture,	100 00	
" Gravel pit near S. Peatfield's,	80 00	
" " on Mount Pleasant,	500 00	
" " near Grammar School House,	100 00	
" " " J. C. Carlisle's,	150 00	
" " " Hayfield's bridge,	25 00	
" " " W. J. Tarr's,	125 00	
" " " Candlewood,	50 00	
" Hay scales,	800 00	
" Pounds,	100 00	
" School Houses,	12,500 00	
		$47,415 27

Respectfully submitted,

CHARLES A. SAYWARD,
ALONZO B. FELLOWS,
EDWARD G. HULL,
} Selectmen of Ipswich.

We the undersigned have examined the books of the several departments and find them correct, and all moneys paid out properly vouched for.

LUTHER WAIT,
HENRY P. ORDWAY,
THOMAS H. LORD,
} Auditors.

Essex, ss. To Either of the Constables of the Town of Ipswich, in said County: Greeting.

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the legal voters of said town to meet at the town house on Tuesday, the twenty-fourth day of March, current, at nine o'clock in the forenoon, then and there to act upon the following articles, to wit:

Article 1. To choose a moderator.

Art. 2. To choose all necessary town officers and grant them such pay for their services as the town may think proper.

Art. 3. To raise money for the support of the high and common schools.

Art. 4. To raise money for the highways and determine the manner of apportioning the same.

Art. 5. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

Art. 6. To see what compensation shall be allowed the engine men the ensuing year.

Art. 7. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

Art. 8. So see if the town will authorize the treasurer to hire money in anticipation of taxes.

Art. 9. To see if the town will authorize the treasurer to renew notes that are now due.

Art. 10. To see if the town will accept the list of jurors as prepared and posted by the selectmen.

Art. 11. To see if the the town will authorize the selectmen to sell the gravel pit near the high school house.

Art. 12. To hear the report of committees and act thereon.

Art. 13. To see if the town will compensate Constable James F. Butler for services in arresting Marshall Dorman and Jeremiah Sullivan for burglaries committed in Ipswich.

Art. 14. To see what action the town will take in reference to widening the road from the house of William H. Kinsman to the Hamilton line, as ordered by the county commissioners on petition of IsaacKnowlton and others, and appropriating money for the same.

Art. 15. To see what action the town will take in reference to straightening the Boxford road, as ordered by the county commissioners on petition of John D. Cross and others, and appropriating money for the same.

ART. 16. To see what action the town will take in relation to building reservoirs, or any other way to provide water in case of fire, and appropriating money for the same.

ART. 17. To see what action the town will take in reference to protecting the clam flats, and taking clams therefrom during the summer.

ART. 18. To see what action the town will take in regard to building a town house, and appropriating money for the same.

And you are hereby directed to serve this warrant by publishing the same once in the Ipswich Chronicle, and posting up attested copies of the same at each of the meeting-houses, town house, and at the school house in the North North district, four days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the town clerk, at the time and place of said meeting.

Given under our hands this sixteenth day of March, A. D. 1874.

CHARLES A. SAYWARD,
ALONZO B. FELLOWS,
EDWARD G. HULL,
} Selectmen of Ipswich.

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

TOWN OF IPSWICH,

FOR THE

YEAR ENDING MARCH 1, 1874.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1874.

REPORT.

In conformity with custom and the requirements of law the School Committee of the town of Ipswich respectfully submit the following report :—

Assessors are required by law to ascertain each year the number of persons between the ages of 5 and 15 years who reside within their towns and cities on the first day of May ; and on or before the first days of July following, report the same to the school committee. The number of such persons returned to the school committee was five hundred and eighteen. The number returned to the school committee in 1872 was five hundred and sixty,—a falling off of 42 in one year :—a state of things which the committee can hardly realize or account for. Of the 518 thus returned 508 are enrolled in the school registers. This record is almost too good to be true ; but if true, the school committee and the citizens generally have good reason to congratulate themselves in having a record so good.

The committee feel relieved this year from the necessity of writing a dissertation on the evils of truancy and absenteeism, which they have felt the necessity of doing for many years heretofore.

But independent of the above fact, the school committee have great pleasure in being able to say that there has been a great improvement in regard to punctual attendance, especially in the schools in she middle of the town. In the North, South and Central schools there were 21 scholars who were not absent from school during the past year; 42 were not absent during the winter term ; and 45 were absent but one day during the year. The record though very gratifying to us, we hope will be better another year.

Two things are requisite to make the education of the people complete : good schools and good attendance. Good schools will

not suffice without attendance, nor will good attendance avail without good schools. To secure these two things is the problem of education.

The school committee are happy to have no occasion to discuss, pro or con, the subject of corporal punishment; no extreme cases of its use having come to their knowledge. Little if any is now used in any of our schools. It is very evident that where the discipline is of a mild and conciliatory character, calculated to beget reciprocal love between the teacher and the scholar, the interest in study and good behavior is far stronger and better, and the school-room becomes to the scholar a happy place. "As in water face answereth face, so the heart of man to man." The true discipline of the school-room is neither in the rod, nor in checks with loss of credits, but in the power of the teacher to enlist the love of the pupil and incite the desire of knowledge. A quiet moral power reigning in the school-room is far better than coercive measures. Its influence is more happy, effective and permanent. True wisdom and skill in school government consists in the prevention rather than punishment of offences, interesting and occupying pupils, cultivating the better feelings of their nature—truthfulness, generosity, kindness and self-respect. Refined manners, winning tones and an earnest spirit will exert a peculiar sway even upon the rudest and most unmannerly youth. There is a silent power in the very face of a teacher beaming with love for his pupils and enthusiastic in his noble work.

At no previous period in their history have our schools generally done better than during the past year. We have no unpleasant disturbances or bickerings to report, and we express our satisfaction in the good order, wholesome discipline, and cheerful obedience to rules, which generally prevail; and also the kindly relations that exist between teacher and pupil. No school can succeed without order, but there is no order like that which comes from the cheerful co-operation of consenting minds. Those schools, therefore, are the most orderly where the teacher unites kindness with firmness, and appeals to reason, with reliance and authority. "Iron sharpeneth iron: so a man sharpeneth the countenance of his friend."

Education is a progressive science, and it is hardly safe to assume that perfection has been reached in any of its departments. Great improvements have taken place in our schools during the last fifty years in the direction of discipline, methods of teaching, and the idea of education itself.

Primary schools are often called the lowest grade of schools, but they are by no means the least important, for in them are laid the foundation for all future growth in scholarship. The teacher who has at command the best system, and the skill to use the best appliances, will best succeed in shaping the intellectual development of the child. Knowledge cannot be poured into a child's mind like fluid from one vessel into another. The pupil is not a passive recipient, but an active, voluntary agent. It is the teacher's duty to propose and present knowledge to the pupil in such a manner that the mind of the pupil can appropriate and assimilate it to its own mental nourishment and growth.

Children on the play-ground will learn in a very short time the intricacies of a game,—where to stand, when to run, what to say, how to count, and what are the laws and ethics of the game,—the whole requiring more intellectual effort than to learn two alphabets. Now, why is this? The reason is, that for the one there is desire; curiosity is awakened and an interest excited; while against the other there is repugnance. Perhaps the best way of inspiring a young child with a desiring of learning to read, is, to read to him, at proper intervals, some interesting story, perfectly intelligible, yet as full of suggestions as of communication. Care should be taken, however, to leave off before the ardor of curiosity cools. A keen *desire* of learning is better than all external opportunities, because it will find or make opportunities, and then improve them.

> "The thirst that from the soul doth rise,
> Demands a drink divine."

During the first two years of a child's life, he perceives, thinks and acquires something of a store of ideas without any reference to words or letters; after this, a wonderful faculty of language begins to develop itself. Oral instruction is another useful and successful way to excite an interest and create a desire for knowledge. Wise teachers have always used it to a greater or less extent; and although our teachers have no training school easily accessible, yet a teacher of earnest purpose might soon become proficient and expert in giving instruction in this way. One short daily exercise of ten or fifteen minutes given by a teacher whose mind is well stored with useful information, would be of great benefit to the pupils. The topics brought up might, and should, take a great range, but they should be of a practical character, useful, interesting, and adapted to the capacity of the scholar; subjects prompted by the

incidents and circumstances of daily occurrence, whether relating to manners, morals, or some branch of natural history or science; they should also be suggestive so as to awaken an interest in study. It would also be a great benefit to the teacher, "for he that watereth shall be watered also himself." This topic leads us to speak of "object teaching," which is only another name for the right method of teaching every branch of elementary education. It is the natural method aiming always to teach things and ideas in connection with words which are but signs of things and ideas. Children are busy observers of natural objects, and have many questions to ask about them; but inquisitive observation is too often repressed instead of being encouraged and guided. The chief reason for this unnatural course is, that most parents and teachers think they are not in possession of the information which is needed for the guidance of children, or they excuse themselves for want of time.

The volume of nature is ever wide open, inviting all her children to read her ample and instructive pages;—which if read aright, point "through nature up to nature's God." Every leaf and flower, every stone and shell, every mountain and valley, no less than the starry firmament over our heads, shows the handiwork of the great Creator. A study of these things must tend to elevate and expand the mind and purify the heart. The prince and the peasant have here one common text-book. All are invited to consider the "lilies" of the field and learn wisdom of the "ant." A flower, a leaf, a shell, a feather, a blade of grass, might each of them furnish a topic for any skillful teacher to awaken the young mind, call out its powers and fix the attention, excite the curiosity, and lead to habits of thought, enquiry and observation. It would also break up the dull routine of the school-room and excite a lively interest in everything around him.

Shall all this be overlooked? Would not this be as profitable and interesting and useful, and be attended with as happy results, as to require the child to repeat 5-8 of 32 are 10-6 of how many fifths of 20?

Reading and spelling form the first steps in a course of education, being the foundation upon which the superstructure of all future attainments in knowledge must stand. The ability to read well is a useful and valuable accomplishment. It is the key which unlocks the door of the vast store-house of the world's literature. Much time, pains and skill are required in the early steps of instruction to guard against bad habits of enunciation and pronuncia-

tion. The example of the teacher is all-important in infusing into the pupil the spirit and grace of good reading. Children insensibly imitate, and if a teacher is particular about enunciation and emphasis we shall have more of that full, round and distinct tone of voice, with that natural ease and intonation essential to the proper utterance of the sentiments of an author. No piece can be well read which is not understood. Schools should be drilled upon the meaning of words, shades of thought and historical or other allusions. A child thus taught does not read with the eye and voice merely, but with the understanding also. Nothing is more difficult to eradicate, or more injurious to the mind, than the too common habit of reading as if the words were the most meaningless things in the world. The scholar should be taught that words represent ideas, and every word expresses some shade of thought.

Justice requires us to add, that the reading at the annual examination was generally good;—the girls, more especially, excelling in emphasis and expression. This we attribute, in part, to their taste for music, which tends to give flexibility to the voice as well as train the ear to proper modulation and expression.

With regard to *spelling*, our schools should aim at perfection, if such a thing be possible, with the peculiarities of our language. The eye should become so familiar with the form of words as readily to detect mistakes from their unusual appearance. This can only be accomplished by writing words from dictation. Oral instruction alone can never make a good speller. We think the spelling in our schools at the examination a little above the average of past years.

Geography receives a full share of the time and attention of our scholars and with quite satisfactory results. The study of geography should commence with one's own locality, town county and state, thence branching out to other portions of our county, and so on. Learning or memorizing names is not learning geography. A child may give a correct answer to many questions asked from the book and yet not have a correct idea of the thing he is talking about. A class in geography could not fail to be interested in studying the topography or geography of all that can be seen from the top of one of our hills. The sight of the distant hills, mountains and valleys, rivers, ponds, and ocean, would impress upon the mind of the pupil that these names meant something, and ever after the name and the object would be inseparable. It is not uncommon to hear a scholar, when asked what is latitude? give the

answer for longitude and *vice versa*; and so of meridians and parallels, showing conclusively that the pupil has not a correct idea of the terms or things, or showing a vicious habit of speaking without thinking. Map drawing should always accompany the study of geography, this would fix the outlines and boundaries of every state and country as it is taken up. Every portion of the earth has a custom of its own as every letter of the alphabet has a shape of its own. In one of our schools there were shown some very good specimens of map drawing which exhibited good taste and skill.

Grammar, or language, the first, the last and the servant of all other studies, is more successfully taught in our common schools at the present time than we have ever known it before. The subject is made more intelligible to the comprehension of the scholar. The importance of a good command of language cannot be over estimated; we might say of language as we say of knowledge, it is power. It is a life-long study. The ability to write it and speak it in the best possible manner is worthy the ambition of the most lofty intellect. The easy, natural and elegant use of it with the pen or the tongue gives to its possessor a power which cannot be measured or weighed by any other faculty of man. Let all our youth be fired with ambition to acquire a good knowledge of the English language. Although language is but the dress of thought it gives power and force and pathos to the conceptions of the mind. It may soothe or sting, exalt or cast down, comfort or chide, its power can be measured only by man's ability to use it.

Under the head of practical branches, we assign a high place to penmanship, considering a good hand writing valuable either to the student or business man. In some of our schools the writing books were very neat, and the writing good, exhibiting care and painstaking. In some of the schools, we think sufficient attention is not paid to the proper manner of holding the pen and the position of the book, and the imitation of the copy. Two or three lines written with extreme care daily would eventually secure the desired result. There is a method of leading the pupil by successive steps to the skillful use of the pen. Writing is a mechanical operation, and to most scholars a pleasing exercise and relieves the mind from the weariness of continued mental application. Experience shows that those children write better with the same instruction who devote a part of the time to drawing; skill in both require the discipline of the eye and the hand.

When teachers can sing, or when the larger scholars of the school

are prepared to lead in this exercise, the practice of singing two or three times a day has a pleasant, renovating, and beneficial influence upon the school. It is practiced to some extent in some of our schools, and should be encouraged. If the teacher understands music and can give instruction in it, and can play some instrument, say a flute, violin, or organ, he is in possession of a power of great value in governing the school, if skillfully and judiciously used. We should like to have all our teachers competent to teach music. Music and elocution are twin sisters and should go together; one helps the other. Music is not, as some suppose, a mere luxury, but a necessity; its germ is implanted in every human soul. Every thing about us is vocal with music. The birds sing their matins and their vespers by our windows, and there is an answering chord in every human soul. Let all our children be taught to sing, "Sing when life's cares and sorrows press," sing as they "Climb the rugged hill of life," sing as they go down the "other side," sing as they near the "shining shore." "Let all the people sing."

An assistant teacher was employed in the high school during the past year with very gratifying success, and it is the desire of the school committee that the town appropriate the same sum that was raised last year for this purpose.

The amount of money raised last year for the support of common schools, was	$4700.00
For the support of the high school, . . .	1400.00
For repairs on school houses and incidentals, .	500.00
The town's proportion of state educational fund was	203.00
	$6803.12

AARON COGSWELL,
CHARLES A. SAYWARD,
JOHN R. BAKER,
WESLEY K. BELL,
THOMAS MORONG,
} School Committee.

SCHOOLS, TEACHERS, ETC.

SCHOOLS.	TEACHERS.	SUMMER TERM.			FALL TERM.			WINTER TERM.		
		Months.	*Whole number.*	*Average number.*	*Months.*	*Whole number.*	*Average number.*	*Months.*	*Whole number.*	*Average*
High	Issacher Lefavour, P. —— —— Asst.	4	57	52	3	46	40	3	45	38
Grammar	C. H. Hammond....	4	50	46	3	47	43	3	48	43
S. Intermediate,	Lizzie A. Tyler	4	54	48	3	56	51	3	60	55
N. Intermediate	Hannah S. Lord.....	4	53	45	3	57	51	3	50	47
S. Primary.....	Hattie E. Noyes....	4	61	42	3	60	50	3	55	44
N. Primary	Sophia Nourse..... Abbie B. Lord, Asst.	4	69	52	3	78	63	3	67	56
Linebrook	Cyrus E. Foster, sum. Chas. H. Goss, winter	4	23	16	3	27	18	3	24	17
Village	C. H. Goss, summer. Cyrus E. Foster, win.	4	15	11	3	12	9	3	10	9
Candlewood....	Allegra M. Manning.	4	22	17	3	18	15	3	20	16
Argilla	Carrie L. Lakeman..	4	12	8	3	12	8	3	13	11
Appleton	Susan M. Kimball, s. Levinia D. Gould, w.	4	7	4	3	7	5	3	7	4
Ross Primary..	Lucy A. Perkins.... Susie Archer, Asst.	4	88	73	3	99	90	3	110	100

ANNUAL REPORT

OF THE

RECEIPTS, EXPENDITURES,

AND

FINANCIAL CONDITION

OF THE

Town of Ipswich,

MADE

FEBRUARY 1, 1875.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1875.

REPORT.

The undersigned, Auditors chosen at the annual Town meeting in 1874, submit the following report of their doings:

In performing the duty assigned us, we were embarrassed by the fact that the Town's accounts were not balanced last year, nor indeed have they been for several years. As now kept they cannot be balanced, and be thus verified by any method known to us, and we have not attempted to do it.

Having, therefore, no balances, or other basis upon which to start in stating an account, we took the transactions of the Treasurer as the basis of our examination, and have endeavored to ascertain the precise condition of his accounts with the town at the last settlement, all that he had received up to the first of February inst., and all that had been paid out by him since the last settlement. If this has been correctly done, and we think it has been, the town will suffer no pecuniary loss by the imperfect condition of these accounts, though it is certainly desirable that they should be so kept as to explain upon their face, fully and clearly, all the transactions of the town with its officers and others. In this examination it was ascertained that it had been customary, at the annual settlements, to charge the Treasurer with items due, if they were considered good, though they had not been paid to him; and to credit him

for the whole amount of orders drawn, and the whole amount of State Aid allowed, though a portion of both had not been paid by him, or receipted for by the parties entitled to it. This practice is erroneous and inconvenient, and might cause much trouble and injustice after the lapse of a few years, or when the officers familiar with the transaction should be succeeded by others.

To correct this mode hereafter, we have now charged the Treasurer with the amounts thus credited to him in former years, and which now remain unpaid; and have now credited him with the orders and State-aid allowances, made since the last settlement, which he had paid up to the time of this settlement, and no others.

By this method the Treasurer's account will show the true condition of the treasury, which could not be ascertained under the former practice, except by making several additions to, and subtractions from, the reported balance in his hands.

The amount of unpaid orders and State-aid allowances will also appear in the annual reports.

Having begun our examination with the account of the Treasurer, it seems proper to state it first for your inspection.

JONATHAN SARGENT, Treasurer and Collector.

DR.

To cash on hand March 1, 1874,	$142.10	
" uncollected taxes for 1873, due March 1, 1874,	562.10	
" unpaid orders credited to him last settlement,	58.79	
" unpaid State Aid, credited to him, for 1873,	92.00	
" ditto, in 1872,	54.00	
		$908.99
" tax list committed to him, town tax,	$21,900.00	
" " " " " State "	2,680.00	
" " " " " County "	1,841.00	
" " " " " overlayings,	1,197.11	
		27,618.11
" additional tax list,		115.38
" Commonwealth, School Fund,	$272.92	
" " reimbursement State Aid,	2,689.07	
" " corporation tax,	1,455.38	
" " bank tax,	930.37	
" " pauper account,	93.43	
		5,441.17
" cash hired on Town notes,		6,300.00
" " interest on deposits,	$13.22	
" " " " taxes for 1874,	32.59	
" " " " taxes for 1873,	5.70	
" " discount on County tax,	18.41	
		69.92
" Poor account, from Westford,	$167.50	
" " " " Rockport,	54.16	
" " " " North Andover,	35.98	
		257.64

To cash from Hamilton, for bridge-railing,		$40.23
" cash from Francis Dane for bridge,		25.00
" " income from Town house,	$110.30	
" " " " hay scales,	94.99	
" " use of Lockup,	9.50	
" " Auctioneers' Licenses,	2.00	
" " Circus and Concert Licenses,	12.00	
" " Dog Licenses,	249.62	
		$478.41
" " for old lumber from scales,		5.00
" " " empty oil barrels,		5.45
" " rent of land on Turkey shore,		7.00
" " from Overseers, sales from farm,		870.54
		$42,142.84

CR.

By orders drawn by Selectmen and paid,		$17,173.08
" allowances for State Aid paid,		2,361.00
" abatements allowed,		277.09
" discount on taxes,		757.57
" State tax paid,		2,680.00
" County "		1,841.00
" interest paid on Town notes,		1,282.60
" principal paid on " "		7,254.00
" Balance in the hands of the Treasurer and Collector, uncollected taxes of 1873,	$100.32	
" ditto 1874,	1,742.31	
" Cash,	6,673.87	
		8,516.50
		$42,142.84

The amount charged to each department of expenditure has been assorted and distributed to the different items in each account by the Selectmen, as hereafter stated, and we presume it has been done correctly, for they were familiar with the items upon the bills, and the total of each of said accounts agrees with the amount allowed upon the Treasurer's book.

We find from the Treasurer's books, that the bills allowed by the Selectmen during eleven months, ending February 1, 1875, are as follows :

For Highways,	$5,695.51	
Schools,	4,628.40	
Farm,	2,609.02	
Current expenses,	1,519.08	
Poor,	1,284.64	
Fees and salaries,	940.00	
Fire department,	772.12	
Lighting streets,	508.27	
		$17,957.04
Of this amount there has been paid,	$17,173.08	
Remaining unpaid,	783.96	
The State Aid allowed since the last settlement,		2,436.00
amount paid,	2,361.00	
remaining unpaid,	75.00	

The outstanding demands upon the treasury are as follows :—

Unpaid orders, drawn in 1874,	$783.96	
" " " " 1873,	58.79	
" State Aid allowed in 1873,	92.00	
" " " " " 1874,	75.00	
" " " " " 1872,	54.00	
		$1,063.75

The amount now due from the State for State Aid is as follows :—

On the account for 1872,	$122.00	
" " " " 1874,	2,628.00	
" " " " 1875, (January,)	228.00	
		$2,978.00

There is a further sum of $443.39, apparently due, for allowances made on accounts previous to 1871, which the State refuses to pay on some technical objections, and it may be abandoned by the town as lost.

SCHOOLS.

TEACHERS.

Bills allowed:

H. A. Walton, No. Primary,	$150.00	
I. Lefavour, High School,	328.25	
Lucy A. Perkins, Ross Primary,	285.00	
Susie Archer, " " assistant,	232.50	
Mary E. Smith, No. Primary, "	213.75	
Carrie L. Lakeman, Argilla,	100.00	
C. H. Hammond, Grammar School,	375.00	
Lizzie A. Tyler, So. Intermediate,	157.50	
Hannah S. Lord, No. "	303.75	
S. A. Coburn, Linebrook,	105.95	
Lizzie A. Moore, "	90.00	
Allegra M. Manning, Candlewood,	168.75	
H. E. Noyes, So. Primary,	150.00	
Maria A. Rust, Asst. No. Primary,	56.25	
Maria A. Rust, North North,	81.25	
Addie M. Griffing, Asst., High School,	178.05	
Helene A. Walton, So. Intermediate,	180.00	
Mary E. Rogers, No. Primary School,	120.00	
A. H. Blake, North North,	68.75	
Nellie J. Badger, Argilla,	75.00	
Trustees of Manning School,	600.00	
		$4,019.75

BUILDING FIRES AND CARE OF SCHOOL HOUSES.

Bills allowed:

Fred. A. Kimball,	$18.00	
Charles B. Lord,	12.00	
Harry Shepperson,	6.00	
B. A. Carter,	3.50	
John D. Tyler,	22.50	
E. Stackpole,	13.00	
Frank Stackpole,	12.00	
Arthur O. Parsons,	15.00	
Charles H. Cummings,	12.50	
Arthur C. Rutherford,	6.50	
		$121.00

FUEL.

I. A. Rogers, wood cutting, &c.,	$70.32	
Albert S. Brown, " "	20.00	
D. T. Perley, " "	7.00	
John S. Glover, coal,	84.72	
William G. Brown, coal,	79.61	
Moses Peabody, wood,	8.50	
John W. Lord, sawing wood,	2.67	
Charles Pickard, wood and cutting,	42.00	
Emerson Howe, " " "	9.00	
Oliver Bailey, wood,	10.50	
Moses G. Lord, sawing wood,	15.16	
Lewis Wade, putting in coal,	1.75	
A. S. Howe, wood and cutting,	12.00	
		363.23

REPAIRS, &c.

John A. Newman, lock, setting glass, &c.,	$10.66
George P. Smith, labor and stock,	10.70
Robert Stone, " "	4.90
Calvin Bachelder, moving piano,	7.00

Bills allowed:

A. Staniford, setting glass, &c.,	$7.40	
Mark Newman, stove-pipe, broom, grate, &c.,	9.61	
William Kimball, labor,	7.00	
Warren Boynton, expressing,	7.65	
John D. Colby, tuning piano,	4.00	
Charles Brown, bricks,	2.38	
John Doyle, labor,	10.00	
Eben Kimball, labor,	8.50	
Alfred Norman, setting glass, &c.,	1.30	
John H. Cogswell, lumber,	1.23	
William Willcomb, crayons, ink, &c.,	2.42	
I. Flitner, crayons, books, &c.,	9.00	
D. M. Tyler. bell, clock, and repairs,	9.00	
Foster Russell, labor,	11.67	
		$124.42
		$4,628.40

CURRENT EXPENSES.

TOWN HOUSE.

Bills allowed:

Eastern Railroad, freight on settees,	$6.00	
Joseph L. Ross, settees,	42.60	
George E. Lord, wood,	8.00	
Moses Peabody, "	8.50	
Joseph Horton, "	21.00	
A. P. Felton, sawing wood,	8.97	
Moses G. Lord, " "	8.50	
Webster Smith, repairs,	1.90	
Eben Kimball, repairs,	6.25	
Mark Newman, oil, chimneys, &c.,	2.00	
I. K. Jewett, ink, oil, &c.,	3.46	
		$117.18

HAY SCALES.

Bills allowed:

Fairbanks, Brown & Co., repairs,	$140.26	
J. B. Lamson, labor,	16.53	
Eastern Railroad, freight,	6.37	
Eben Kimball, labor,	9.00	
Alfred Norman, paint,	3.66	
John H. Cogswell, lumber,	26.35	
		$202.17

GUIDE BOARDS.

William Wade, making boards, &c.,	$11.00	
Eben E. Fowler, painting and lettering,	16.00	
John P. Clisby, " " "	24.00	
William F. Conant, setting posts,	3.00	
		54.00

BUOYS.

B. H. Smith, iron work,	$8.40	
A. Staniford, paint,	7.86	
John L. Grant, care of buoys,	30.00	
Daniel L. Hodgkins, lumber,	8.00	
		54.26

CEMETERIES.

Edwin R. Lord, labor,	$27.50
Isaac Buzzell, "	23.50
A. P. Felton, "	23.75
Joseph H. Lord, "	5.00
George E. Lord, "	35.25
Fred Dawson, "	34.37
Isaac Lord, "	7.50
Luther Lord, "	10.00
I. F. Knowlton, maple trees,	7.00
Thomas H. Lord, stone,	9.00
Nathaniel Archer, labor,	3.00

Bills allowed:

James Reddy, labor and loam,	$22.00	
T. B. Ross, fencing,	4.50	
E. Cogswell & Son, shovel, spade, and rake,	3.20	
George Barker, webbing,	7.67	
Charles E. Brown, loam,	10.00	
		$233.24

TOWN CLOCK, &c.

Norman, and other painting, &c.,	$15.00	
Asher Blake, care of clock,	23.00	
John A. Newman, guilding and screws,	17.00	
William T. Averill, ringing bell,	12.50	
		68.00

PRINTING.

E. L. Davenport, town reports, &c.	$153.50	
M. R. Warren, record book,	3.75	
Salem Observer, order book,	13.80	
Andrew Geyer, bill paper and rubber,	.98	
		172.03

MARSHALL CASE.

John D. Cross, expense of jury to Ipswich,	$10.40	
Joseph Spiller, witness fees in Marshall case,	71.80	
C. A. Sayward, trying Marshall case twice and argument in supreme court,	200.00	
Andrew Fitz, taking note Marshall case,	10.00	
Louis Kelley, " " " "	7.00	
		299.20

MISCELLANEOUS.

C. A. Sayward, copying valuation book	$10.00	
A. B. Fellows, " " "	10.00	
E. G. Hull, " " "	10.00	

Bills allowed:

Harrison Smith, attendance on selectmen,	$20.75	
Jonathan Sargent, postage and travelling expenses,	11.35	
Wesley K. Bell, postage, &c.,	4.00	
C. A. Sayward, travelling expenses and postage,	18.04	
A. B. Fellows, " "	4.40	
C. A. Sayward, lights and fires for auditors,	5.00	
Henry M. Wightman, services Baker's Pond	50.00	
James F. Butler, arresting M. Dorman,	100.00	
Robert Stone, taking census,	22.50	
Warren Boynton, expressing,	2.45	
Wesley K. Bell, horse and carriage,	2.50	
Foster Russell, fencing gravel pit,	7.01	
C. W. Chapman & Son., repairs on hearse,	3.00	
C. E. Conant, damage to wagon,	18.00	
Joel Tibbetts, damage to land near gravel pit,	20.00	
		$319.00
		$1,519.08

FEES AND SALARIES.

Bills allowed:

John R. Baker, school committee,	$30.00	
Wesley K. Bell, "	36.00	
Aaron Cogswell, "	30.00	
		$96.00
C. A. Sayward, selectman, overseer and assessor,	100.00	
A. B. Fellows, selectman, overseer and assessor,	100.00	
E. G. Hull, selectman, overseer and assessor,	100.00	
		300.00

Bills allowed:		
Jonathan Sargent, treas'r and coll'r,	$300.00	
Wesley K. Bell, town clerk and recording deaths, &c.,	110.00	
		$410.00
Luther Wait, auditor,	10.00	
Thomas H. Lord, "	10.00	
Henry L. Ordway, "	10.00	
		30.00
Josiah Lord, truant officer,	25.00	
James F. Butler, notifying town meetings,	20.00	
Harrison Smith, care of lockup,	38.00	
		83.00
Daniel Clark, returning deaths,	12.00	
David Dow, "	1.25	
Y. G. Hurd, "	2.00	
George F. Bray, "	2.25	
William T. Averill, "	3.50	
		21.00
		$940.00

FIRE DEPARTMENT.

Bills allowed:		
Warren Engine Co., fifty men,	$225.00	
Barnicoat " "	225.00	
Hook and Ladder Co.	90.00	
Five Engineers,	28.50	
		$568.50
Charles W. Brown, cleaning engine,	16.49	
Charles W. Brown, care Warren Engine,	18.00	
O. M. Gracey, care Barnicoat Engine,	12.50	
G. W. Stone, care Hook & Ladder Truck,	5.00	
Nathaniel Clark, labor on engine,	1.00	
		52.99

Bills allowed:

George B. Paddock, pole, &c., Hook and Ladder Truck,	$20.37	
A. McDole, whitewashing,	7.50	
I. Flitner, whiskey for engine,	2.00	
E. L. Davenport, printing,	3.00	
Thomas Jewett, watching fire,	1.25	
James Scott, Jr. " "	2.00	
E. Cogswell & Son, bread and cheese,	3.79	
		$39.91
Oliver Underhill, rent of land,	3.00	
James P. Jewett, " "	8.00	
Frederic Mitchell, " "	8.00	
		19.00
William D. Cole, oil and can,	14.50	
J. Stackpole & Son, oil,	4.00	
James Boyd & Son, suction hose,	39.50	
Mark Newman, lamps, &c.	4.96	
John S. Glover, coal,	18.94	
M. G. Lord, sawing wood,	.80	
Daniel Lord, chairs,	5.40	
George Barker, leather, grease, &c.	3.62	
		91.72
		$772.12

STREET LAMPS.

Bills allowed:

John Roberts, care and lighting,	$155.05
Ignatius Dodge, " " "	140.00
Samuel Walker & Co., oil,	81.41
Eastern Railroad, freight,	3.00
E. Plouff & Son, lamps, chimneys, wicks, &c.,	46.37
Mark Newman, " " "	55.12

Bills allowed:

Thomas E. Condon, chimneys, matches,	5.85	
Calvin Bachelder, teaming oil,	7.30	
Alfred Norman, painting lamp posts,	14.17	
		$508.27

HIGHWAYS.

Bills allowed:

Webster Smith, picks, sharpening picks, &c.	$40.53	
Eastern Railroad, freight on drain tiles,	9.24	
J. A. Newman, picks, &c.,	11.72	
H. S. Lord, gravel,	.70	
E. M. Burnham, gravel,	62.16	
W. H. Kinsman, stone,	9.00	
New England Drain Pipe Co., drain pipe,	130.00	
John H. Cogswell, lumber for railing, &c.	62.56	
E. Cogswell & Son, drain pipe,	253.71	
C. E. Brown, bricks,	5.25	
T. J. Roberts, stone,	4.20	
Hervey Nourse, gravel,	1.80	
E. W. Choate, snow plow,	3.50	
W. G. Brown, gravel,	19.75	
Curtis Damon, pick handle,	.35	
N. Jewett, boat,	2.00	
		$616.47
For labor on East street,	556.35	
" " " Boxford road,	391.12	
		947.47
For labor under surveyors,	3,150.84	
For clearing snow, under surveyors,	980.73	
		4,131.57
		5,695.51

POOR DEPARTMENT.

Dr.

FUEL.

Bills allowed:

William P. Ross, delivering wood,	$38.12	
F. A. Wait, wood,	76.50	
Nathaniel H. Lavalette, wood,	33.50	
George E. Lord, wood,	40.00	
John L. Dickinson, wood,	48.00	
John S. Glover, wood and coal,	165.54	
Lewis Choate, rent of wood house,	12.00	
Nathaniel Goodhue, measuring wood,	1.26	
William G. Brown, wood and coal,	56.66	
		$471.58

BOARD.

Elizabeth Hovey, board Sarah Wyatt,	$32.50	
Hannah L. Hovey, " " "	27.50	
Hannah L. Hovey, " J. K. Smith,	30.00	
Asa M. Sargent, " Samuel Spiller,	8.75	
		98.75

TRAMPS.

Parker Spinney, board tramps,	$20.00	
Essex County, board vagrants,	1.43	
M. D. Smith, board tramps,	6.00	
T. E. Condon, supplies for tramps,	13.45	
Harrison Smith, board and care tramps,	36.50	
Eastern Railroad,	2.70	
		80.08

PARTIAL SUPPLIES.

Fred. Willcomb, partial supplies,	$52.00	
I. K. Jewett, " "	4.00	
Geo. H. Dixon, " "	32.00	
A. S. Hills, " "	64.00	
Asa Lord, " "	9.00	
Estate of M. Dodge, " "	2.00	
		163.00

RENTS.

Bills allowed:

Fred. Mitchell, rent,	$6.00	
G. H. Brocklebank, "	12.00	
Geo. Dawson, "	9.00	
Oliver Underhill, "	33.33	
James Damon, "	12.99	
Charles Kimball, "	45.00	
James W. Bond, "	28.00	
		$146.32

MEDICAL.

Charles Palmer, medical services,	$100.00	
Geo. Buzzell, care W. Plummer,	25.00	
Hurd & Tucker, medical services,	57.00	
I. Flitner, medicines,	5.25	
		187.25

BURIALS.

Daniel Clark, coffin, &c., W. Plummer,	$20.00	
" " " " Mrs. Tarr,	37.00	
" " " " Noyes child,	12.00	
		69.00

POOR IN OTHER TOWNS.

City of Boston, supplies to Ann Andrews,	$18.60	
Georgetown, supplies to A. Peabody,	25.00	
State Reform School, board J. Sullivan,	10.35	
Andrew Geyer, telegraphing,	4.71	
B. D. Appleton, cash on account A. Holmes,	10.00	
		68.66
		$1,284.64

Cr.

Received from Westford, for supplies furnished in 1874,	$118.88	
Rockport, " "	54.16	
North Andover, "	35.98	
		$209.02
Due from the state, for supplies furnished in 1874,	7.00	
Somerville, " "	30.00	
Salem, " "	71.10	
Haverhill, " "	45.00	
Groveland, " "	45.25	
Newburyport, " "	65.00	
		263.35
Wood on hand,		40.00
Balance, being the net cost of the poor who are not on the farm,		772.27
		$1,284.64

TOWN FARM.

Dr.

Bills allowed:		
B. H. Smith, blacksmith work,	$17.30	
M. C. Goodhue, " "	11.39	
C. W. Chapman, " "	22.21	
		50.90
Joseph E. Bartlett, balance salary 1873,	300.00	
" " " part salary, 1874,	250.00	
David A. Low, labor,	55.70	
David Low, labor,	185.80	
Charles E. Broughton,	200.00	
		991.50

Bills allowed:

Whettemore Bros., grass seed, phosphates, &c.,	$49.18	
George Barker, oiling harness and repairs,	5.50	
Mark Newman, tin ware, repairs, &c.,	38.00	
E. Plouff & Son, tin ware, &c.,	13.96	
Daniel Lord, furniture,	28.79	
		$135.43
James F. Butler, pigs,	11.00	
Eben E. Fowler, painting wagon,	14.00	
John A. Newman, wrench, nails, &c.,	8.67	
		33.67
Charles Palmer, medical attendance,	30.00	
I. Flitner, medicine,	18.20	
Andrew Geyer, medicine,	18.52	
		66.72
Fred. Willcomb, groceries,	92.53	
Geo. H. Dixon, "	250.76	
Asa Lord, "	173.54	
T. E. Condon, "	198.82	
I. K. Jewett, "	9.81	
E. Cogswell & Son, "	60.47	
Curtis Damon, "	63.83	
Fred. Damon, grain,	19.60	
Geo. H. Green, meat,	56.97	
Estate M. Dodge,	4.44	
		930.77
W. S. Russell & Co., dry goods,	84.47	
John A. Newman, nails, paper, &c.,	6.72	
S. N. Baker, clothing,	62.45	
Geo. W. Ellis, boots, shoes, &c.,	23.78	
N. R. Wait, " " "	12.60	
Aaron D. Wells, stockings, yarn, &c.,	11.90	
J. S. Smiledge, slippers,	1.25	
		203.17
John H. Cogswell, lumber,	40.56	
Foster Russell, carpenter work,	15.42	
		55.98

Bills allowed:		
John S. Glover, coal,	$72.36	
William G. Brown, coal,	68.52	
		$140.88
		2,609.02
Bills paid by superintendent, for labor,	270.72	
" " " " " meat,	179.55	
" " " " " other items,	183.04	
		633.31
		$3,242.33

Cr.

Sales of	English hay,	$681.65
	Salt hay and thatch,	82.25
	Potatoes,	26.35
	Barley,	3.00
	Calves,	106.96
	Lambs,	46.50
	Poultry,	17.75
	Eggs,	50.00
	Butter,	191.10
	Milk,	40.40
	Pigs,	109.00
	Cabbages,	21.35
	Apples,	12.50
	Vegetables,	7.35
	Cider,	9.57
	Salt grass,	5.00
	Hides,	9.11
	Wool,	26.10
	Husks,	1.50
	Straw,	27.87
	Soap grease,	3.50
	Ox,	90.00

For pasturing,	$5.00	
Board of J. Leatherland,	104.00	
" O. Appleton,	136.00	
		$1,813.81
Increase in the valuation of personal property, as made by overseers,		185.00
Balance, being expense beyond income,		1,244.52
		$3,243.33

It is proper that we should state that the credits of the farm have not been made up from any accounts submitted to us, but mostly from the explanations of the overseers.

Of the amount thus credited we find that there has been paid into the treasurer,	$870.54
The superintendent paid out, for bills against the farm,	633.31
And the balance, being bills in the overseers' hand,	135.43
due from town of Hamilton,	136.00
" superintendent,	30.00
	$1,805.28

These balances in the hands of the overseers and superintendent do not agree with the receipts of the farm; but as no account has been kept between the overseers and the farm, or between them and the town, we cannot ascertain the cause of this discrepancy. Formerly the superintendent of the farm charged everything sold by the overseers, or taken away by their order, to the overseers. The town's accounts thus showed in detail the products for which the farm should have credit, and that the amount of such sales was in the overseers' hands, unless it remained due from the buyer or had been paid into the treasurer. The practice of keeping such an account was given up some years ago, and there is now no means of ascertaining from the accounts how much has been thus sold from the farm, or by

whom the proceeds have been received, or whether the amount remains due from the buyer. We think such an account should be kept hereafter; for if any of the articles thus sold are forgotten or overlooked, the farm loses the credit to which it is entitled, and the town loses the amount altogether.

The overseers furnished us with the appraisal of the property at the farm, and we have placed the gain therein to the credit of the farm, without any attempt on our part to examine or revise the inventory.

INVENTORY OF PROPERTY AT THE FARM, STOCK, ETC.

	1874.		1875.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen,	5	$525 00	4	$450 00		$75 00
Cows,	15	600 00	14	560 00		40 00
Heifers,	2	60 00	5	150 00	$90 00	
Steers,			1	40 00	40 00	
Calves,			2	20 00	20 00	
Yearlings,	4	80 00	1	20 00		60 00
Bulls,	1	40 00	1	40 00		
Horses,	2	430 00	2	430 00		
Sheep,	17	153 00	17	153 00		
Fat Hogs,	2	54 00	2	50 00		4 00
Shoats,	4	80 00	3	75 00		5 00
Pigs,			12	48 00	48 00	
Fowls,	65	32 50	60	30 00		2 50
Turkeys,	7	14 00	6	12 00		2 00
Horse wagon,	1	190 00	1	190 00		
Sleighs,	1	40 00	1	40 00		
Ox wagons,	2	170 00	2	170 00		
Ox carts,	2	100 00	2	100 00		
Mowing machine and harness,	1	124 00	1	124 00		
Plows,	7	88 00	7	88 00		
Cultivators,	1	5 00	1	15 00	10 00	
Harrows,	2	21 00	2	21 00		
Ox Sled,	1	15 00	1	15 00		
Cords of wood,	30	210 00	25	175 00		35 00
Tons of coal,	8	64 00	8	64 00		
Groceries,		95 00		75 00		20 00
Cloth,		35 00		35 00		
Furniture and bedding,		275 00		300 00	25 00	
Stoves,		110 00		110 00		
Sewing machine,	1	40 00	1	40 00		
Washing machine,			1	14 00	14 00	
Winnowing mill,	1	8 00	1	8 00		
Wheel rake,	1	35 00	1	35 00		
Tools, etc.,		150 00		150 00		
Hay tedder,	1	75 00	1	75 00		
		$3918 50		$3922 00	$247 00	$243 50

INVENTORY OF PROPERTY AT THE FARM, PRODUCE, Etc.

		1874.		1875.			
		No.	Value.	No.	Value.	Increase.	Decrease
Corn,	bushels,	125	$125 00	50	$50 00		$75 00
Barley,	"	20	20 00	30	30 00	$10 00	
Beans,	"			3	9 00	9 00	
Potatoes,	"	150	150 00	250	200 00	50 00	
Rye,	"			5	6 25	6 25	
Roots,	"			100	75 00	75 00	
Beef,	barrels,			2	30 00	30 00	
Pork,	"	1 1-2	30 00	1	25 00		5 00
Cider,	"	2	11 00	2	12 00	1 00	
Apples,	"	1	6 00	4	10 00	4 00	
Soap,	"	3	18 00	2	12 00		6 00
Ham,	pounds,	200	30 00	75	11 25		18 75
Beef,	"	50	5 00	150	18 00	13 00	
Lard,	"	60	9 00	60	9 00		
Tallow,	"	30	4 00	30	4 00		
Butter,	"	65	29 00	60	24 00		5 00
English hay,	tons,	16	416 00	20	400 00		16 00
Salt hay and black-grass,	tons,	20	280 00	30	330 00	50 00	
Salt hay, market,	"	14	210 00	20	220 00	10 00	
Corn fodder,	"			2	20 00	20 00	
Thatch,	"	21	189 00	26	208 00	19 00	
Straw,	"	2	40 00	1	20 00		20 00
Rowen,	"			1 1-2	30 00	30 00	
Pickles,			5 00		5 00		
Cabbages,			10 00		10 00		
			$1587 00		$1768 50	$327 25	$145 75

Expense and Income for eleven months, ending February 1, 1875.

EXPENSE.

Bills allowed:		
For Highways,		$5,695.51
Schools,		4,628.40
Farm, balance of account,		1,244.52
Current Expenses,		1,519.08
Poor, balance of account,		772.27
Fees and Salaries,		940.00
Lighting Streets,		508.27
Fire Department,		772.12
Interest on Town Notes,		1,282.60
Discount on taxes,		757.57
Abatements,		277.09
Balance, being income beyond expense,		8,104.74
		$26,502.17

INCOME.

Amount raised for Town purposes,		$23,212.49
Received of State:		
Corporation tax,	$1,455.38	
Bank tax,	930.37	
School Fund,	272.92	
		2,658.67
Received interest on taxes, &c.,		69.92
" for repairs on Highways,		65.23
" income of Town property, licenses, &c.,		478.41
" for lumber and barrels,		10.45
" for rent of Turkey Shore Pasture,		7.00
		$26,502.17

The claims of F. Marshall and the State Lunatic Hospital have been pending several years, and we have not, therefore, included them in the expense for the past year. If they should be so regarded they would reduce the balance in favor of the town to $6000.

Town in balance of all accounts.

Dr.

To Notes payable, principal,	$20,152.00	
Orders drawn and not paid,	842.75	
State aid allowed and not paid,	221.00	
For judgment and costs, in the case of F. Marshall,	1,070.83	
For judgment against the town for lunatic in State Hospital, exclusive of costs, not more than	1,020.50	
		$23,307.08
Balance in favor of the town,		32,472.95
		$55,780.03

Cr.

By balance in Treasurer's hands,	$8,516.50	
Amount due from State, State aid, allowed to date,	2,978.00	
Amount due from towns, on Poor account for 1874,	263.35	
Amount due from Newburyport, for Poor account for 1871,	3.10	
Amount due from Overseers, Farm bills in their hands, 1874,	301.43	
Amount due from Overseers, Farm bills in their hands, 1873,	7.15	
		12,069.53
Personal property:		
At the Farm,	5,690.50	
Engines, apparatus and houses,	5,000.00	
Furniture & scales in Town House,	100.00	
Hay Scales,	800.00	
		11,590.50

By Real estate:		
Farm,	$16,000.00	
Town House and safes,	2,350.00	
Woodland in Linebrook,	100.00	
Woodland at Common Fields,	65.00	
Turkey Shore Pasture,	100.00	
School Houses,	12,500.00	
Gravel pit near S. Peatfield's,	80.00	
" on Mount Pleasant,	500.00	
" near Gram. Sch. H'se,	100.00	
" " J. C. Carlisle's,	150.00	
" " Haffield Bridge,	25.00	
" in Candlewood,	50.00	
Pounds,	100.00	
		$32,120.00
		$55,780.03

All of which is respectfully submitted,

GEORGE HASKELL,
AARON F. BROWN,
A. D. WAIT,
} Auditors.

Ipswich, February 1, 1875.

NOTE. The collector states that $32.59 is the whole amount received for interest on taxes, and that the $5.70 received on taxes for 1873 is included in that sum, and not in addition to it, as we had understood. The balance in his hands is therefore $5.70 less than the amount stated in his account. Since the report was put into the printer's hands, the overseers have told us of two items to be added to the sales from the farm; one of hay, for $13.75, and one of straw, for $1.50, and of two bills in their hands of which we had not before been informed; one of the bills being for the hay above mentioned, $13.75, and one of three dollars, which has since been paid into the treasury. They also inform us that the bill of 1873, for $7.15, was included in the farm credits for 1874.

The farm account, corrected by these statements, is as follows:—

Credits of the farm, before given,			$1,813.81
Credits for the two items above mentioned,			15.25
			$1,829.06
Of these credits there has now been paid into the treasury,		$873.54	
Paid out by superintendent, for bills against the farm,		633.31	
Bills due, in overseers' hands, as before reported,	$301.43		
Bill for hay, now reported,	13.75		
Bill for 1873, included in account for 1874,	7.15		
		322.33	
			$1,829.18

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.,

OF THE

Town of Ipswich,

FOR THE

YEAR ENDING FEBRUARY 1, 1876.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1876.

REPORT.

SCHOOLS.

Appropriation,	$6,000.00
" for repairs,	150.00
Massachusetts School Fund,	266.91
Dog Licenses,	252.42
	$6,669.33

TEACHERS.

Bills allowed:

Helene A. Walton,	South Intermediate,		$472.50
Hannah S. Lord,	North	"	450.00
Lucy A. Perkins,	Ross	"	450.00
Mary E. Smith,	South Primary,		390.00
Susie Archer,	Ross	"	400.00
Mary E. Rogers,	North	"	480.00
Lizzie H. Moore,	"	" Assistant,	157.50
Kate Dawson,	"	" "	37.50
Mrs. A. H. Blake,	"	" "	97.50
Nellie J. Badger,	Ross	" "	75.00
Nellie J. Badger,	Argilla,		162.50
John W. Nourse,	Linebrook,		120.00
Margie Howe,		"	210.00

Bills allowed:

Arobine E. Goss, Candlewood,	$199.17	
Emma J. Bailey, Village,	243.75	
Allegra M. Manning, Candlewood,	75.00	
Alice A. Smith, Argilla,	68.75	
Trustees of Manning School,	2,000.00	
		$6,089.17

BUILDING FIRES AND CARE OF SCHOOL HOUSES.

John E. Donovan,	$5.00	
Lewis S. Howe,	6.00	
Everett L. Irving,	41.00	
Ira Worcester,	5.00	
John D. Tyler,	24.50	
Elmer Stackpole,	18.75	
Charles H. Cummings,	19.00	
George E. Gale,	3.00	
J. Bertie Huckins,	5.00	
Lincoln Ross,	17.00	
		144.25

FUEL.

Moses G. Lord, cutting wood,	$8.00	
C. W. Conant "	1.88	
B. R. Horton, "	5.00	
Henry Noyes, "	3.00	
James Archibald, "	2.00	
B. D. Appleton, wood and cutting,	49.87	
I. A. Rogers, " "	51.74	
E. N. Brown, wood,	3.87	
Joseph Horton, wood,	43.50	
W. F. Conant, "	8.00	
William G. Brown, coal,	39.01	
John S. Glover, "	37.08	
Lewis Wade, carrying in coal, cutting wood,	4.00	
		256.95

REPAIRS, ETC.

Bills allowed:

Daniel Clark, mending table,	$1.00	
J. E. Tenney, repairs Linebrook house,	1.25	
J. A. Newman, lock and repairs,	12.31	
Wm. Willcomb, organ for North Primary,	60.00	
Joseph L. Ross, " Ross "	80.00	
E. Plouff & Son, stove pipe, lining, &c.,	59.60	
Curtis Damon, nails,	4.50	
Mark Newman, pipe, grates, lining, &c.,	12.53	
George W. Sherburne, cleaning room,	1.50	
John H. Cogswell, lumber, Ross House,	79.86	
E. W. Choate, laying floor, "	39.88	
Abraham Lord, repairs,	.37	
Lewis Choate, repairs of chairs, &c.	3.00	
A. Staniford, setting glass and oiling floor,	7.36	
William Kimball, labor,	5.00	
Eastern Railroad, freight on furniture,	12.15	
J. L. Ross, furniture for Ross House,	308.00	
Warner Downes, horse, School Committee,	3.00	
C. A. Sayward, " "	5.60	
Mr. Coombs, lettering diplomas,	3.00	
B. Newman, chalk,	.33	
George H. Jones, photograph for diplomas,	2.00	
I. Flitner, books for desks, and chalk,	13.65	
		$715.89
		$7,206.26

About two thousand dollars of the above was paid on bills of last year.

CURRENT EXPENSES.

Bills allowed:		
C. H. Dodge, repairing Town House bell,	$1.75	
Russell & Archer, labor on Town House,	2.75	
J. A. Newman, lock for "	.50	
E. Cogswell & Son, rope for Town Clock,	7.10	
A. Blake, repairs on "	30.00	
William T. Averill, ringing bell,	25.00	
		$67.10
Calvin Bachelder, teaming,	4.65	
Henry P. Willcomb, expressing,	6.74	
Noyes & Willcomb, "	2.50	
Warren Boynton, "	7.20	
		21.09
D. L. Hodgkins, lumber for hay scales,	1.34	
J. H. Varrell, taking census children, &c.,	22.50	
W. Chapman, distributing Town Report,	4.00	
Harrison Smith, attendance on Selectmen, Engineers, &c.,	16.50	
		44.34
Edward L. Davenport, printing Town and School Reports,	105.00	
Edward L. Davenport, printing blanks, notices, &c.,	16.50	
E. L. Davenport, printing check lists, &c.,	30.50	
		152.00
George F. King, stationery and wrappers,	9.00	
I. K. Jewett, pens, paper, &c.,	4.95	
Andrew Geyer, blank book,	.35	
		14.30

RESERVOIR.

Henry Haskell, labor,	$1.00
John E. Sullivan, labor,	6.00
F. A. Wait, labor,	30.87

Bills allowed:		
Daniel P. Pingree, labor,	$1.60	
Charles W. Wait, "	3.20	
William Kimball, "	6.00	
Jeremiah Brocklebank, labor,	2.00	
Webster Smith, sharpening bars,	1.30	
Salem Observer, advertising for proposals,	1.50	
Perley B. Lakeman, building reservoir,	460.00	
		$513.47
Hall's Safe and Lock Co., two safes,	429.00	
Eastern Railroad, freight on "	3.04	
		432.04
Town of Rowley, putting posts on town line,	9.00	
C. A. Sayward, running town lines,	20.60	
W. D. Brackett, " "	22.80	
E. W. Choate, " "	17.30	
		69.70
J. Sargent, travelling expenses, postage, &c.	14.03	
Wesley K. Bell, postage, &c.,	4.50	
Warner Downes, horse and carriage,	1.50	
C. A. Sayward, expenses travel and postage,	9.17	
E. W. Choate, " "	1.70	
W. D. Brackett, " "	1.70	
		32.60
B. H. Smith, iron work on buoys,	9.46	
W. H. Jewett, care of buoys,	30.00	
		39.46

CEMETERIES.

A. F. Felton, labor,	22.00
M. McDonnell, labor,	44.50
M. Reddy, "	6.00
T. Roberts, " on tomb	14.32
Russell & Archer, labor on steps,	10.92
Luther Lord, "	46.17
Asa Lord, 2d, "	28.75
Daniel Sheehan, "	10.00

Bills allowed:		
Abram Lummus, sods,	$10.00	
Foster Russell, labor,	9.29	
A. B. Fellows, pump,	12.00	
John P. Saunders & Son, labor,	2.50	
G. F. Witherell & Co., grave stone, to replace one broken,	16.00	
		$232.45
Frank Marshall, damages and costs,		1,077.61
		$2,696.16

STREET LAMPS.

Bills allowed:		
Samuel Walker & Co., oil,	$87.61	
Eastern Railroad, freight on oil,	3.60	
Russell & Archer, labor on posts,	6.18	
John H. Cogswell, posts,	.80	
F. Willcomb, wicks,	.50	
E. Plouff & Son, wicks, chimneys, &c.,	25.30	
M. Newman, repairs, chimneys, &c.,	26.73	
J. A. Newman, repairs,	3.92	
Ignatius Dodge, care of lamps,	260.00	
		$414.64

FEES AND SALARIES.

Bills allowed:	
Thomas Morong, salary as School Committee, two years,	$60.00
C. A. Sayward, salary as School Committee,	30.00

Bills allowed :

W. K. Bell, salary as School Committee,	$40.00	
Aaron Cogswell, " "	30.00	
		$160.00

POLICE OFFICERS.

Joseph Spiller,	$60.75	
T. B. Fall,	29.25	
Harrison Smith,	22.75	
J. W. Russell,	6.00	
T. C. Tilton,	25.00	
J. F. Butler,	64.50	
Nathaniel Burnham,	18.50	
George W. Sherburne,	4.00	
David F. Dow,	4.00	
		231.75
Joseph Spiller, salary as truant officer,	12.00	
J. F. Butler, " "	12.00	
T. B. Fall, notifying town meetings,	12.00	
J. F. Butler, notifying town officers and meetings,	20.00	
		59.00
J. Sargent, salary as Treas. and Collector,	300.00	
Harrison Smith, " Lockup Keeper,	40.00	
Wesley K. Bell, " Town Clerk,	50.00	
W. K. Bell, recording births and deaths,	44.95	
		434.95
C. A. Sayward, salary as Selectman, Assessor and Overseer,	100.00	
W. D. Brackett, salary as Selectman, Assessor and Overseer,	100.00	
E. W. Choate, salary as Selectman, Assessor and Overseer,	100.00	
		300.00
		$1,185.70

FIRE DEPARTMENT.

Bills allowed:		
John F. G. Clark, care of engine,	$15.00	
Charles W. Brown, " "	19.62	
F. M. Jewett, labor on engine,	2.00	
George A. Willett, watching fire,	1.50	
		$38.12
James P. Jewett, land rent,	10.00	
Oliver Underhill, "	3.00	
C. W. Blackburn, hose straps,	2.10	
J. A. Newman, wrench,	1.10	
Mark Newman, lanterns and chimneys,	20.15	
W. A. Spiller, wheel jack,	3.00	
		39.35

ENGINEERS, ETC.

John J. Glasier,	$4.25	
E. W. Choate,	4.25	
J. H. Cogswell,	4.25	
George W. Baker,	4.25	
J. W. Bond, two years,	14.25	
Hook and Ladder Co., twenty men,	85.00	
George W. Stone, steward,	5.00	
Barnicoat Engine Co., fifty men,	200.00	
Warren " "	212.50	
		533.75
John S. Glover.	9.76	
A. Staniford,	3.05	
James Boyd & Son, repairing hose,	6.00	
		18.81
		$630.03

POOR DEPARTMENT.

Dr.

RENT.

Bills allowed:		
Mary J. Caldwell,	$12.00	
James W. Bond,	56.00	
Oliver Underhill,	66.66	
E. Cogswell & Son,	33.75	
W. H. Kinsman,	15.00	
Lewis Choate, rent of woodhouse,	12.00	
M. A. Potter,	7.50	
Mary P. Shattuck,	25.00	
Heirs of J. L. Ross,	5.00	
F. Mitchell,	3.00	
Daniel Clarke, coffins, &c.,	73.00	
William T. Averill, burials,	5.00	
		$313.91
Mrs. P. Reed, care of Mrs. H. Noyes,	110.00	
Joseph Leno, care of Martin,	20.00	
H. L. Hovey, board of Smith and Wyatt,	411.00	
Kate Brown, care of Mrs. H. Noyes,	57.00	
C. Palmer, certificate of insanity of tramp,	2.00	
A. M. Sargent, board of Samuel Spiller,	5.54	
C. A. Sayward, expense moving Samuel Spiller, and fare to Boston,	4.70	
Joseph Spiller, expense after E. Ross,	5.37	
E. W. Choate, " "	3.87	
C. Palmer, attendance on Mrs. Fletcher and J. K. Smith,	84.00	
S. E. Pickard, board of Mrs. Howard,	12.00	
		715.48

TRAMPS.

Eastern Railroad, tickets,	$4.65
Agawam House, board,	3.00

Bills allowed:		
T. E. Condon, bread and fish,	$36.19	
Harrison Smith, care of 241 tramps,	41.10	
		$84.94
C. A. Sayward, counsel fees and disbursements in Nancy Smith case,	167.80	
George Haskell, counsel fees and disbursements in Nancy Smith case,	225.00	
Charles Adams, judgment and costs in Nancy Smith case,	1,266.66	
Northampton Insane Hospital, board of Nancy Smith,	1,070.81	
C. A. Sayward, expense of moving Nancy Smith to almshouse,	38.38	
		2,768.65

PARTIAL SUPPLIES.

Robert Jordan, clothing,	$2.00	
A. S. Hills, groceries,	39.00	
Frederic Willcomb, groceries,	62.00	
George H. Dixon, "	44.00	
Asa Lord, "	28.49	
I. K. Jewett, "	2.00	
Curtis Damon, "	.81	
J. S. Smiledge, boots,	1.60	
		179.90

POOR IN OTHER TOWNS.

City of Lynn, supplies to J. K. Farley,	$29.50	
City of Newburyport, supplies to Fuller and Pickard,	113.75	
City of Boston, supplies to E. Ross and Ann Andrews,	18.22	
City of Salem, supplies to Quimby and Barker, two years,	281.00	
City of Gloucester, supplies to Miss Chapman.	20.00	
		462.47

Bills allowed:		
I. Flitner, medicine and attendance,	$9.30	
Hurd & Tucker, attendance Mrs. H. Noyes,	32.00	
William P. Ross, delivering wood,	10.89	
		$52.19

FUEL.

Joseph Horton, wood,	$37.50	
Luther Nourse, "	20.00	
N. H. Lavalette, "	34.19	
William G. Brown, coal,	23.01	
John S. Glover, "	209.13	
		323.83
		$4,901.37

Cr.

Received from Somerville, for supplies furnished in 1875,	$410.00	
Received from Newburyport, ditto,	81.10	
" Groveland, ditto,	51.75	
" North Andover, ditto,	44.64	
" Northampton Hospital,	12.65	
" Estate of Ann Groves,	53.00	
" " John Willett,	70.84	
		723.98
Due from State, supplies furnished in 1875,	20.00	
" Salem, " "	230.80	
" Newburyport, " "	13.00	
" Westford, " "	56.55	
" Haverhill, " "	33.75	
" Groveland, " "	16.00	
Wood on hand,	25.00	
		395.10
		$1,119.08
Balance,		3,782.29
		$4,901.37

OVERSEERS' DEPARTMENT.

Dr.

To amount of bills in hand on last settlement,	$322.33
cash for board of P. Milligan,	2.86
" from Eastern R. R., for burns at farm,	36.00
" " Estate of Ann Groves,	53.00
" " " John Willett,	70.84
" " sales from farm,	1,130.13
board J. Leatherland,	104.00
" Rowell children,	26.00
" O. Appleton,	32.00
	$1,777.16

Cr.

By cash paid Town Treasurer,	$1,217.22
bills in their hands against sundry persons,	559.94
	$1,777.16

HIGHWAYS.

Appropriation,		$4,000.00
Bills allowed:		
Edward Dole, gravel,	$39.56	
Joseph Nason, "	2.70	
Ellen M. Burnham,	111.38	
F. Willcomb, nails, &c.,	3.44	
John A. Newman, picks, handles, &c.,	4.49	
		161.57

Bills allowed:

M. Nolan, sharpening picks,	$3.30	
B. H. Smith, "	.51	
Webster Smith,	68.71	
		$72.52

WIDENING BULL BROOK BRIDGE.

George W. Stone, labor,	$12.00	
James Griffing, "	26.25	
Joseph Smith, "	12.00	
George Low, team,	21.50	
" stone,	5.00	
		76.75

DRAINS, RAILINGS, ETC.

Jeremiah Brocklebank, labor,	$45.00	
John T. Sherburne, building sea wall near wharf,	201.00	
E. Cogswell & Son, drain pipes, &c.	41.93	
John H. Cogswell, lumber,	150.29	
Daniel L. Hodgkins, "	3.33	
Charles E. Brown, bricks,	7.20	
George H. Brocklebank, labor,	7.00	
George Russell,	13.50	
H. Kirk, timbers,	2.00	
William Wade, labor on railing,	3.75	
W. H. Wade, " "	6.00	
		481.00
For clearing snow under surveyors,		1,629.54
For labor under surveyors,		3,452.41
		$5,873.79

TOWN FARM.

Dr.

Bills allowed:		
W. S. Russell & Co., dry goods,	$92.17	
E. Plouff & Son, table cloths, pan, ware, &c.	13.14	
M. Newman, stove, tinware, &c.	116.46	
B. Newman, paint and oil,	9.55	
		$231.32
M. Nolan, blacksmith work,	27.47	
B. H. Smith, "	5.50	
M. C. Goodhue, "	14.72	
		47.69
A. Geyer, medicine,	23.78	
I. H. Franklin, medical attendance 1874,	30.00	
		53.78
A. B. Fellows, harrow and plough points,	32.50	
John Lane, cart, neb and painting,	42.00	
J. A. Newman, rope, augur, &c.,	5.19	
George Barker, fly netting,	2.50	
John H. Cogswell, lumber,	43.31	
John Lummus, damage to hay,	20.00	
		145.50
John S. Glover, coal,		190.57
		$2,981.16
Bills paid by Superintendent, for labor,	271.68	
" " " meat,	140.79	
" " " other items,	167.08	
		579.55
Decrease of personal property,		504.30
		$4,065.01

Cr.

Sales of English hay,	$727.70
Salt hay and thatch,	237.59
Butter,	136.92
Eggs,	29.78
Milk,	51.92
Potatoes,	143.22
Barley,	18.50
Calves,	62.24
Lambs,	66.50
Poultry,	12.49
Pigs,	68.00
Cabbages,	7.31
Apples,	9.25
Vegetables,	11.25
Meal,	1.34
Straw,	5.50
Peas,	1.15
Husks,	3.50
Cider,	9.60
Hides,	11.42
Tallow,	3.36
Pasturing,	42.00
Wool,	25.80
Board of J. Leatherland,	104.00
" P. Milligan,	2.86
" O. Appleton,	32.00
" Rowell children,	26.00
Cash from Eastern Railroad, for burns,	36.00
Balance, being expense,	2,177.81
	$4,065.01

INVENTORY OF PROPERTY AT THE FARM, STOCK, Etc.

	1875.		1876.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen,	4	$450	4	$450		
Cows,	14	560	14	560		
Heifers,	5	150	3	105		$45
Steers,	1	40	1	50	$10	
Calves,	2	20	6	72	52	
Yearlings,	1	20	2	40	20	
Bulls,	1	40	1	40		
Horses,	2	430	2	430		
Sheep,	17	153	15	135		18
Fat Hogs,	2	50	2	50		
Shoats,	3	75	4	100	25	
Pigs,	12	48	2	8		40
Fowls,	60	30	60	30		
Turkeys,	6	12	3	6		6
Horse wagon,	1	190	1	190		
Sleighs,	1	40	1	40		
Ox wagons,	2	170	2	170		
Ox carts,	2	100	2	100		
Mowing machine and harness,	1	124	1	124		
Ploughs,	7	88	7	88		
Cultivators,	1	15	1	15		
Harrows,	2	21	3	51	30	
Ox sled,	1	15	1	15		
Cords of wood,	25	175	25	175		
Tons of coal,	8	64	10	80	16	
Groceries,		75		80	5	
Cloth,		35		30		5
Furniture and bedding,		300		300		
Stoves,		110		210	100	
Sewing machine,	1	40	1	40		
Washing machine,	1	14	1	14		
Winnowing mill,	1	8	1	8		
Wheel rake,	1	35	1	35		
Tools, etc.,		150		150		
Hay Tedder,		75		75		
		$3922		$4066	$258	$114

INVENTORY OF PROPERTY AT THE FARM, PRODUCE, Etc.

		1875.		1876.			
		No.	Value.	No.	Value.	Increase.	Decrease.
Corn,	bushels,	50	$50	50	$50		
Barley,	"	30	30	30	30		
Beans,	"	3	9	3	9		
Potatoes,	"	250	200	250	150		$50
Rye,	"	5	6 25				6 25
Roots,	"	100	75	20	10		65
Beef,	barrels,	2	30	1	15		15
Pork,	"	1	25	1 1-2	37	$12	
Cider,	"	2	12	2	18	6	
Apples,	"	4	10	3	16	6	
Soap,	"	2	12	2	22	10	
Ham,	pounds,	75	11 25	125	20	8 75	
Beef,	"	150	18	150	18		
Lard,	"	60	9	40	7 20		1 80
Tallow,	"	30	4	30	4		
Butter,	"	60	24	60	24		
English hay,	tons,	20	400	15	300		100
Salt hay and black-grass,	tons,	30	330	18	180		150
Salt hay, market,	"	20	220				220
Corn fodder,	"	2	20	2	20		
Thatch,	"	26	208	10	80		128
Straw,	"	1	20	2 1-2	50	30	
Rowen,	"	1 1-2	30	2 1-2	50	20	
Pickles,			5		5		
Cabbages,			10		5		5
			$1768 50		$1120 20	$92 75	$741 05

JONATHAN SARGENT, Treasurer and Collector.

Dr.

To cash on hand February 1, 1875,	$6,668.17
uncollected taxes for 1873,	100.32
" " 1874,	1,742.31
State tax committed to him,	2,680.00
County " "	1,841.00
Town " "	21,150.00
Overlayings committed to him,	1,112.26
Addition of taxes,	33.20
Discount on County tax,	18.41
Commonwealth School Fund,	266.91
Reimbursement State Aid,	2,493.00
Corporation tax,	1,143.87
Bank tax,	745.61
Income of Town House,	31.80
" Town Scales,	100.56
cash from Overseers, for sales from farm,	814.52
Money hired on town notes,	7,000.00
cash from Salem,	71.10
" North Andover,	44.64
" Groveland,	97.00
" Somerville,	440.00
" Haverhill,	45.00
" Newburyport,	146.10
" liquor licenses,	550.00
" Overseers, for burns at farm,	36.00
cash for old lumber,	5.00
" concert licenses,	18.00
cash from Northampton Hospital,	12.65
cash for discount on furniture,	8.00
" sand,	10.00
cash from County, for dog licenses,	252.42
" Overseers, from est. of Ann Groves,	53.00
" " " John Willett,	70.84

To cash from Overseers, board of	J. Leatherland,	$104.00
" " "	P. Milligan,	2.86
" " "	O. Appleton,	136.00
" interest on deposits,		110.51
" " taxes,		42.75
		$50,197.81

Cr.

By orders drawn by Selectmen and paid,			$25,714.99
" " " "	1874,		704.82
By allowances for State Aid paid,			2,626.00
" " "	1874,		75.00
abatements allowed,			230.88
discount on taxes,			724.24
State tax paid,			2,680.00
County "			1,841.00
interest paid on Town notes,			1,424.08
principal " "			8,021.00
cash paid Commonwealth, for liquor licenses,			137.50
uncollected taxes,	1873,	$43.68	
"	1874,	88.32	
"	1875,	2,576.22	
cash,		3,310.08	
			6,018.30
			$50,197.81

Expense and Income for the year ending February 1, 1876.

EXPENSE.

Bills allowed:		
For Schools,		$7,206.26
Current Expenses,		2,696.16
Lighting Streets,		414.64
Fees and Salaries,		1,185.70
Fire Department,		630.03
Poor, balance of account,		3,782.29
Farm, " "		2,177.81
Highways,		5,873.79
Interest on Town Notes,		1,424.08
Discount on taxes,		724.24
Abatements,		230.88
		$26,345.88

INCOME.

Amount raised for Town purposes,		$22,295.46
Received of State:		
Corporation tax,	$1,143.87	
Bank tax,	745.61	
School Fund,	266.91	
		2,166.39
Received interest on taxes,		42.75
" " " deposits,		110.51
" " discount on County tax,		18.41
" from County, dog tax,		252.42
" for income of Town property, licenses, &c.,		586.36
Balance, being expense beyond income,		873.58
		$26,345.88

Town in balance of all accounts.

Dr.

To Notes payable,	$19,131.00
Orders drawn and not paid,	249.35
State Aid allowed and not paid,	236.00
	$19,616.35
Balance,	34,701.19
	$54,317.54

Cr.

By balance in the Treasurer's hands,	$6,018.30
amount due from State, for State Aid allowed,	3,201.00
amount due from State, Poor account,	27.00
" " Towns, "	376.10
" " Overseers, farm bills in their hands,	559.94
	$10,182.34
By Personal property:	
At the Farm,	5,186.20
Engines, apparatus and houses,	5,000.00
Hearse,	600.00
Furniture and scales in Town House,	100.00
Hay Scales,	800.00
Safes for Treasurer and Clerk,	429.00
	$12,115.20
By Real estate:	
Farm,	16,000.00
Town House and Safes,	2,350.00
Woodland in Linebrook,	100.00
" at Common Fields,	65.00
Turkey Shore Pasture,	100.00

School Houses,	$12,500.00
Gravel pit near Peatfield's,	80.00
" " Grammar School House,	100.00
" " J. C. Carlisle's,	150.00
" " Haffield Bridge,	25.00
" pit on Mount Pleasant,	400.00
" " in Candlewood,	50.00
Pounds,	100.00
	$32,020.00
	$54,317.54

REMARKS.

The average number of persons at the Town Farm during the past year was twenty; the present number is nineteen. The balance against the farm is large, owing in a measure to the decrease in personal property, amounting to $504.30. The various items of this decrease are set forth in the schedules of farm property, the largest item being for salt hay and thatch, which fell short, in weight, of the appraisal, and sold at a low price. About $400 of the amount paid on the Farm account was for bills of last year.

The Current Expense account is much larger than last year. The extra expense is made up of damages and costs in the Marshall case, $1,077.61; building reservoir, $513.47, and two safes, $429, amounting in all to $2,020.08.

The Poor account is also much larger than usual, owing to the expense in the Nancy Smith case:

To wit costs and damages,	$1,266.66
Counsel fees and disbursements,	382.80
Board at the hospital from the time the suit was commenced to last July, when she was removed to the farm, and expense of moving her there,	1,109.19
	$2,758.65

Respectfully submitted,

CHARLES A. SAYWARD,
WILLIAM D. BRACKETT,
EDWARD W. CHOATE,

Selectmen of Ipswich.

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.,

OF THE

Town of Ipswich,

FOR THE

YEAR ENDING FEBRUARY 1, 1877.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1877.

REPORT.

SCHOOLS.

Appropriation,	$6,000.00
" for repairs,	150.00
Massachusetts School Fund.	228.15
Dog Licenses,	254.13
	$6,632.28

TEACHERS.

Bills allowed :

Abbie M. Fellows, South Intermediate,	$314.98
Helene A. Walton, "	56.25
M. E. Smith, South Primary,	187.00
Florence G. Jewett, "	130.00
Lucy A. Perkins, Ross Intermediate,	506.25
Susie Archer, " Primary,	90.00
Nellie J. Badger, " "	435.50
Kate Dawson, " "	18.75
Kate L. Lord, " " Assistant,	212.50
Hannah S. Lord, North Intermediate,	45.00
Faustina M. Horton, " "	495.00
Lizzie H. Moore, " Primary,	340.00
Mary E. Rogers, " "	200.00
Lucy W. Moore, " " Ass't	131.25
Emma J. Bailey, Village,	243.75
Arthur W. Dow, Linebrook,	227.50

Bills allowed:

Joseph I. Horton, Linebrook,	$120.00	
Lucy S. Lord, "	70.00	
Arobine E. Goss, Candlewood,	184.29	
Arobine E. Goss, Argilla,	45.83	
Alice A. Smith, "	250.00	
Trustees of Manning School,	2000.00	
		$6,303.85

BUILDING FIRES AND CARE OF SCHOOLHOUSES.

George E. Gale,	$5.50	
J. C. Donovan,	4.00	
Charles H. Cummings,	24.50	
Elmer Stackpole,	11.50	
Lincoln Ross,	38.00	
Everett L. Irving,	21.50	
Ira Worcester,	5.00	
Fred M. Adams,	5.00	
Clarence E. Howe,	6.00	
Charles Goodhue.	10.50	
		131.50

FUEL.

Stephen Ross, sawing wood,	$3.00	
Benj. R. Horton, "	7.50	
William F. Conant, wood,	27.25	
Joseph Horton, "	48.00	
David Story, "	3.75	
Benj. D. Appleton, "	5.50	
I. A. Rogers, "	26.08	
Abram Lummus, "	3.50	
David F. Dow, putting in coal,	2.00	
William Seward, sawing wood,	5.25	
David Pickard. "	2.75	
Homer Howe, "	4.00	
John S. Glover, coal,	31.02	
Wm. G. Brown, " 1875-6,	290.36	
		459.96

REPAIRS, ETC.

Bills allowed:

Calvin Batchelder, teaming,	$1.75	
P. Condon, setting glass,	.80	
E. Cogswell & Son, broom, chalk, ink etc.,	2.02	
J. A. Blake, books and crayons,	8.30	
J. W. Russell, moving furniture,	.50	
Edward Brown, repairs on school houses,	6.83	
Edward Roberts, " "	.50	
John A. Newman, repairs, locks, etc.,	12.31	
E. F. Beeler, "	2.25	
James Shattuck, "	3.37	
Homer Howe, "	1.00	
Joseph F. Ross, lettering diplomas,	2.50	
Warner Downs, horse hire,	1.50	
M. Newman, stoves, funnel, etc.,	59.75	
E. Plouff, " "	55.55	
C. A. Sayward, cost of suit in Wildes' case,	30.00	
		188.93
		$7,684.24

CURRENT EXPENSES.

James F. Gwinn, boundary stone,	$5.00	
Town of Topsfield, surveying boundary between Ips. and Tops., & bound'y stones,	14.25	
Isaac Day, setting lamp post,	.75	
E. W. Choate, labor removing safes,	6.25	
Aaron D. Wells, distributing town reports,	3.00	
Asher Blake, care of town clock,	24.00	
William T. Averill, ringing bell,	25.00	
Geo. A. Willett, taking census of children,	22.00	
John A. Newman, lock,	1.60	
I. K Jewett, tarring trees,	4.50	
M. Newman, oil & chimneys for town house,	7.14	
S. N. Baker, rent for selectmen's room,	25.75	
		$139.24

Bills allowed:

Charles E. Brown, bricks for reservoir,	$15.00	
C. W. Chapman, iron work, "	4.00	
Perley B. Lakeman, labor on "	30.72	
T. E. Roberts, " "	13.75	
J. Griffing, build'g res'r, by vote of town,	150.00	
		$213.47
E. L. Davenport, printing town report,	110.00	
E. L. Davenport, " blanks, notices, etc.,	28.00	
L. H. Daniels, " "	.75	
		138.75
Daniel Clarke, returning deaths,	13.50	
William T. Averill, "	6.75	
David F. Dow, "	1.50	
Emerson Howe, "	.25	
Y. G. Hurd, "	2.25	
George F. Bray, "	12.75	
		37.00

CEMETERIES.

Asa Lord, 2d, labor,	71.75	
Luther Lord, "	99.37	
Daniel Sheehan, "	14.00	
T. E. Roberts, "	5.00	
N. B. Ross, lumber for fence,	2.36	
		192.48
F. A. Wait, wood for town house,	17.00	
Moses G. Lord, sawing wood,	5.00	
I. A. Rogers, wood,	3.50	
William G. Brown, coal,	72.44	
		97.94
E. J. Grant, care of bouys,	25.00	
A. Staniford, paint for "	6.00	
I. K. Jewett, rope " "	2.25	
Chas. Wade, expense on "	.50	
B. H. Smith, Repairing "	2.40	
		36.15

Bills allowed:

Calvin Batchelder, teaming,	$3.00	
J. W. Russell, "	12.50	
H. P. Willcomb, express,	6.10	
I. K. Jewett, stationery,	3.92	
E. Cogswell & Son, "	.95	
A. Geyer, "	2.60	
D. Putnum, "	4.45	
J. Sargent, postage, stationery and expense,	11.60	
H. P. Willcomb, book for hay scales,	2.90	
W. K. Bell, postage and stationery,	6.35	
N. R. Farley, "	.90	
		$55.27
Lewis Choate, repairing hay scales,	26.10	
Harrison Smith, attendance on Selectmen and Engineers,	27.00	
Harrison Smith, supplies furnished prisoners,	6.60	
E. Plouff & Son, pump and pipe for well,	19.87	
E. Plouff & Son, repairing stoves, and funnel for town house,	55.22	
C. A. Sayward, exp'se of suit in Slack case,	30.00	
A. H. Wildes, land damage, and cost of suit, in Manning School case	169.20	
		333.99

REPAIRING AND ENLARGING THE TOWN HOUSE.

For land taken of Heard estate,	$700.00
C. A. Sayward, writing deed and recording,	2.50
Ellis & Co, moving old town house,	285.00
Geo. Early, labor,	1.75
Daniel Sheehan, "	8.50
Wm. Seward, "	10.00
N. R. Wait, "	7.00
Smith E. Hayes, "	15.75
Geo. Russell, "	105.00
T. E. Roberts, "	82.50
Henry Noyes, "	2.50

Bills allowed:

M. Ready,	"	$10.50
James Scott,	"	28.00
M. G. Lord,	"	99.50
Jas. Galbraith,	"	1.50
Jas. Griffing,	"	70.00
John Sherburne,	"	190.75
C. W. Wait,	"	28.00
James F. Butler,	"	58.25
Henry Jewett,	"	2.62
Trumbull Granite Co. stone for underpinning and basement,		491.63
Russell & Archer, labor and stock as per contract,		3,380.00
		$5,581.25
Bartlett Lumber Co., lumber,		17.50
Lewis Choate, timber,		1.25
J. H. Cogswell, lumber,		517.93
D. L. Hodgkins,	"	437.90
Bayley & Perkins, lumber for finishing,		1,430.93
		2,405.51
Tyler Caldwell, sand,		31.81
William H. Fall, teaming sand,		5.40
John H. Cogswell, lime and cement,		162.40
D. L. Hodgkins,	" "	35.50
Warren and Bond, hair,		18.25
Edwin T. Pike, plastering,		592.63
		845.99
E. Cogswell & Son, cement, lead, etc.,		25.48
C. Damon, paint,		16.50
Dexter Bros, oil,		63.78
Salem Lead Co., lead,		143.50
C. H. Glasier, painting,		18.00
Alfred Norman,	"	33.63
Samuel F. Foss,	"	45.37
Harrison Smith,	"	51.12

Bills allowed:

J. W. Newman, painting,	$82.03	
J. E. Tenney, "	42.87	
H. J. Newman, "	57.75	
Burbank & Co., hard wood finish,	27.25	
		$607.28
Eames & Wait, stone steps,	188.00	
Wm. G. Brown, teaming,	157.00	
J. W. Russell, "	13.85	
C. Bachelder, "	38.90	
Eastern Railroad, freight,	67.07	
H. P. Willcomb, express,	17.70	
Warren Boynton, "	4.25	
Chas. E. Brown, bricks,	443.00	
Geo. H. Brocklebank, laying bricks,	229.00	
Nath'l Hovey, labor,	28.50	
E. M. Burnham, gravel,	10.08	
		1,197.35
Russell & Archer, labor & stock, finishing,	1,322.34	
Foster Russell, "	105.74	
Robert Stone, "	6.70	
S. P. Rutherford, "	32.00	
Perley B. Lakeman, "	25.00	
Henry A. Lord, "	88.87	
Harrison Smith, "	48.80	
S. F. Canney, sawing,	101.36	
J. H. Burnham, use of derrick,	19.00	
Chapman & Soden, covering paper,	17.97	
J. A. Newman, nails, locks, &c.	311.11	
Aaron Lord, moving fence,	5.00	
P. Condon, painting "	11.00	
C. W. Chapman, iron work,	44.61	
Webster Smith, "	31.03	
Webster Smith, iron work on lockup,	71.94	
		2,242.47
Thomas T. Chapman, labor,	52.00	
Joseph Smith, Jr., "	70.75	

Bills allowed:

James Scott, Jr., labor,	$9.19	
William P. Ross, labor with team,	17.50	
F. P. Moore, " "	15.75	
Patrick Riley, " "	5.20	
Wesley B. Copp, " "	35.50	
Wesley B. Atkinson, labor,	1.75	
Gorham F. Hill, "	5.25	
Robert Mee, "	1.75	
Asa Lord, 2d, "	46.50	
Luther Lord, "	39.00	
M. McDonald, "	11.00	
		$311.14
John Sumner, ventilator,	50.00	
Watson & Bisbee, railing and stair work,	159.56	
Oscar M. Shaw, labor on stairs,	62.00	
Frederick Weld, curtain,	82.54	
Gardner Chilson, furnaces,	364.95	
E. Plouff & Son, funnel, pipe, etc., for furn's,	178.06	
J. S. Paine, desk and chairs,	77.65	
Morss & Whyte, railing for gallery,	106.25	
Cutter & Parker, doors, windows & blinds,	666.00	
Burdett & Williams, window weights,	51.11	
Artemus Merriam, settees and chairs,	681.40	
L. M. Ham, doors and iron for vault,	315.33	
L. M. Ham, columns and plates,	25.23	
L. M. Ham, lamp posts and iron railing,	118.99	
R. Hollings & Co, chandeliers and lamps,	285.45	
Miscellaneous,	7.96	
		3,232.48
Total,	$16,423.47	
		$17,667.76

This includes (with an exception, probably, not exceeding $75) the whole amount expended for the repair and enlargement of the Town House. The amount sold from the old house, lumber, safes, &c., is about $200. There is oil and paint enough remaining on hand to paint the house whenever it becomes necessary.

STREET LAMPS.

Bills allowed:

Samuel Walker & Co., oil,	$166.74	
Eastern Railroad, freight,	8.80	
C. Bachelder, teaming,	4.85	
Nicholson, Frost & Co., chimneys,	23.20	
Morey & Smith, "	5.10	
Norcross & Wells, "	10.50	
E. Plouff & Son, chimneys and burners,	22.25	
F. Willcomb, wicks and matches,	1.35	
Warren Boynton, express,	.50	
H. P. Willcomb, "	.40	
Russell & Archer, labor on lamp posts,	2.06	
Robert Stone, setting posts,	8.30	
John H. Cogswell, posts,	1.80	
John A. Newman, repairing lanterns,	2.35	
Mark Newman, new lanterns, repairs, &c.,	63.92	
Ignatius Dodge, care of lamps,	200.72	
		$522.84

FEES AND SALARIES.

Bills allowed:

C. A. Sayward, salary as School Committee,	$40.00	
Wesley K. Bell, " "	40.00	
J. I. Horton, " "	40.00	
		$120.00
Harrison Smith, police services,	15.75	
Thomas C. Tilton, "	30.50	
James F. Butler, "	89.00	
Joseph Spiller, "	18.00	
T. B. Fall, "	32.50	

Bills allowed:

F. P. Moore, police services,	$13.00	
David F. Dow, "	3.00	
Geo. Sherburne, "	3.00	
Jesse Warren, assisting police officer,	4.50	
		$209.25
C. A. Sayward, balance of salary for 1875,	100.00	
N. R. Farley, salary as Selectman, Assessor and Overseer of the Poor,	100.00	
N. R. Farley, extra services as Assessor,	5.00	
William D. Brackett, salary as Selectman, Assessor and Overseer of the Poor,	100.00	
W. D. Brackett, extra services as Assessor,	9.00	
J. C. Underhill, salary as Selectman, Assessor and Overseer of the Poor,	100.00	
J. C. Underhill, extra services as Assessor,	7.50	
F. Willcomb, services as Assessor,	25.00	
Aaron F. Brown, Auditor, 1875,	10.00	
		456.50
James F. Butler, salary as truant officer,	12.00	
Joseph Spiller, " "	12.00	
T. B. Fall, notifying town meeting,	5.00	
Jonathan Sargent, salary as Treasurer and Collector,	300.00	
Wesley K. Bell, salary as Town Clerk,	50.00	
W. K. Bell, recording births and deaths,	35.00	
W. K. Bell, costs of suits against sundry persons,	13.35	
Harrison Smith, Lockup Keeper,	28.00	
		455.35
		$1,241.10

FIRE DEPARTMENT.

ENGINEERS, ETC.

Bills allowed:

John J. Glasier,	$5.00	
Webster Smith,	5.00	
George W. Baker,	5.00	
Ezra W. Lord,	5.00	
James W. Bond,	11.00	
Hook and Ladder Co., twenty men,	85.00	
W. W. Walton, steward,	5.00	
Warren Engine Co., fifty men,	225.00	
Barnicoat " "	250.00	
		$596 00

REMOVING AND REPAIR OF ENGINE HOUSES.

M. Ellis & Co., removing Engine House,	$33.00	
James Griffing, underpinning "	7.50	
Moses Chapman, teaming stone,	2.50	
John M. Brown, labor, repairs Engine House,	36.25	
Gracy & Shattuck, painting, "	32.50	
Joseph Smith, Jr., labor on "	5.00	
John F. Lord, " "	6.00	
Aaron Lord, removing and repairing Warren Engine House,	160.00	
George H. Brocklebank, underpinning Warren Engine House,	12.50	
William P. Ross, teaming gravel,	2.25	
Isaac Harris, "	.48	
		297.98
John F. Lord, watching fire,	1.50	
Sylvester Brown, "	1.50	
John Doyle, "	7.25	
Dennis Mayniham, "	7.25	
C. H. Baker, care of engine, oil, &c.,	12.42	
Geo. W. Cummings, " " "	20.40	

Bills allowed:

J. A. Blake, alcohol,	$1.60	
J. J. Glasier, hose covering,	2.00	
C. W. Brown, repairs,	2.08	
Michael Connolly, cleaning hose,	2.75	
I. K. Jewett, oil, &c.,	4.50	
Webster Smith, repairing fire hooks,	1.25	
J. Boyd & Son, " hose,	3.00	
George C. Lord, work on engine,	5.50	
C. W. Blackburn, repairs, &c.,	13.00	
E. Haskell, labor on engine,	4.00	
George Barker, repairs,	1.25	
Eastern Railroad, freight,	1.20	
E. L. Davenport, advertising proposals,	3.00	
Mark Newman, brushes, &c.	3.35	
James P. Jewett, land rent,	10.83	
William G. Brown, " two years,	20.00	
William G. Brown, storing H. & L. truck,	21.00	
William G. Brown, horse hire,	1.50	
William G. Brown, fuel,	23.08	
J. S. Glover, fuel,	1.25	
J. L. Dickinson, fuel,	1.00	
Warren Boynton, express,	2.35	
		$179.81
		$1,073.79

HIGHWAYS AND BRIDGES.

Appropriation,	$4,000.00

Bills allowed:

J. H. Wiley, gravel,	$0.30
Estate of Ira Worcester, gravel,	3.75
Alvin Story, gravel,	10.56

Bills allowed:

H. S. Lord,	gravel,	$7.00	
Hervey Nourse,	"	5.59	
Joseph Horton,	"	23.80	
Aaron F. Brown,	"	10.88	
Clarence Coburn,	"	7.30	
H. Wilson,	"	22.40	
E. M. Burnham,	"	65.22	
Edward Dole,	"	21.65	
			$178.45
D. P. Nourse, labor on Manning bridge,		2.25	
Perley B. Lakeman, repairing bridge on Beach road,		39.00	
Perley B. Lakeman, repairing bridge on County street,		7.75	
B. D. Appleton, repairing bridge, Egypt river,		28.75	
J. F. Kinsman, repairing Haffield bridge,		27.90	
D. T. Perley, repairing bridges at Linebrook,		62.55	
			168.20
Eastern Railroad, old sleepers,		30.00	
F. P. Moore, lumber,		2.00	
C. Bachelder, "		2.00	
D. L. Hodgkins,"		42.82	
J. H. Cogswell, "		50.46	
			127.28
M. Nolan, blacksmith work,		2.67	
M. Poor, "		.80	
Webster Smith, "		5.77	
Chas. W. Chapman, "		76.85	
			86.09
Ipswich Mills, drain pipe,		25.20	
E. Cogswell & Son, drain pipe,		152.01	
E. Cogswell & Son, cement,		5.50	
A. S. Hills, powder,		1.75	
E. Cogswell & Son, powder,		21.47	
Thomas Brown, covering stone,		2.75	
James Damon, covering stone and steps,		18.63	
J. A. Newman, picks and handles,		4.20	

Bills allowed:

F. Willcomb, nails,	$0.35	
J. M. Brown, repairing fence, T. E. Condon,	10.75	
J. W. Newman, painting signs,	3.00	
		$245.61
		$805.63
For clearing snow, under Surveyors,		712.48
For labor, under Surveyors,		3,995.93
		$5,514.04

POOR DEPARTMENT.

Dr.

Bills allowed:

Mary A. Potter,	rent,	$38.00	
Mary P. Shattuck,	"	9.33	
Estate of J. L. Ross,	"	37.50	
J. W. Bond,	"	42.00	
Charles Kimball,	"	11.25	
T. F. Cogswell,	"	33.75	
John E. Lord,	"	10.00	
F. Mitchell,	"	6.00	
F. Mitchell, rent of building for tramps,		12.50	
Lewis Choate, rent of wood-house,		12.00	
			$212.33
Sarah E. Pickard, board of Mrs. Howard,		106.00	
H. L. Hovey, board of Mrs. Wyatt,		66.25	
Eastern Railroad, poor travellers,		10.90	
Daniel Clarke, coffins,		28.00	
J. C. Underhill, travelling expenses,		2.50	
T. E. Condon, horse hire,		2.50	
J. A. Savary, board of poor travellers,		8.50	

Bills allowed:

M. D. Smith, board of poor travellers,	$8.00	
H. P. Willcomb, express,	.75	
Miscellaneous,	1.80	
		$235.20
David Foster, wood,	11.41	
Abram Lummus, "	15.00	
D. G. Chapman, "	19.90	
I. A. Rogers, "	7.00	
Lewis Dickinson, "	45.60	
J. S. Glover, coal,	72.80	
Wm. G. Brown, "	81.26	
William P. Ross, delivering wood,	11.22	
		264.19

PARTIAL SUPPLIES.

Albert S. Hills, groceries,	$72.00	
T. E. Condon, "	10.00	
Geo. H. Dixson, "	40.00	
C. Damon, "	12.00	
F. Willcomb, "	25.00	
Asa Lord, "	160.00	
E. Cogswell & Son, "	2.00	
Wm. S. Russell, cloth and blankets,	14.33	
E. C. Darling, shoes,	3.00	
George R. Bancroft, shoes,	.75	
J. A. Blake, medicine,	10.00	
		349.08

POOR IN OTHER TOWNS.

City of Salem, supplies to Quimby, Barker and P. H. Carr,	182.82
City of Gloucester, supplies to Miss Chapman,	25.00
City of Newburyport, supplies to Fuller and Pickard,	104.88
City of Boston, supplies to Ann Andrews and McDonald,	19.30

Bills allowed:

Town of Georgetown, board of Leonard children,	$68.00	
		$400.00
T. E. Condon, bread and fish for tramps,	32.62	
Harrison Smith, care of 387 tramps,	56.70	
		89.32
		$1,550.12

Cr.

Received from Newburyport, for supplies furnished in 1876,	$169.00	
Received from North Andover, ditto,	101.43	
" Groveland, ditto,	35.50	
" Hamilton, ditto,	4.00	
		$309.93
Due from Haverhill, supplies furnished, 1876,	45.00	
" " balance of acc't, 1875,	6.75	
Wood on hand,	60.00	
		111.75
		$421.68
Balance,		1,128.44
		$1,550.12

OVERSEERS' DEPARTMENT.

Dr.

To amount of bills in hand on last settlement,	$559.94
sales from farm,	529.20
board of J. Leatherland,	104.00
" C. Richards,	34.50
	$1,227.64

Cr.

By cash paid Town Treasurer,	$633.20
" " " received from bills of 1875,	515.27
By bills in their hands,	79.17
	$1,227.64

TOWN FARM.

Dr.

Bills allowed:

E. Plouff & Son, tinware, tank for stove, repairs,	$13.54	
J. A. Newman, glass, tools and hardware,	22.20	
Mark Newman, chimneys, lamps, &c.	14.71	
George E. Lord, repairing carts,	15.50	
Aaron Lord, repairs,	7.50	
George Barker, repairing harness,	10.06	
Alonzo B. Fellows, pump,	12.40	
Eben Kimball, repairs,	6.88	
		$102.79
C. W. Chapman, tire for wheels,	9.00	
C. W. Chapman, blacksmith work,	17.40	
M. Nolan, " "	32.67	
Webster Smith, " "	10.70	
B. H. Smith, " "	36.29	
E. Goodhue, " "	3.80	
		109.86
William S. Russell, dry goods,	14.39	
E. Cogswell & Son, "	7.95	
C. Damon, "	1.95	
Asa Lord, "	5.24	

Bills allowed:

E. C. Darling, shoes,	$38.87	
Geo. R. Bancroft, "	4.65	
J. S. Smiledge, "	5.55	
George W. Ellis, "	22.20	
Robert Jordan, clothing,	22.12	
S. N. Baker, Jr., "	16.21	
		$139.13
E. Tucker, medical attendance,	30.00	
A. Geyer, medicine,	18.60	
I. Flitner, "	23.50	
J. A. Blake, "	51.10	
		123 20
Asa Lord, tools,	6.16	
C. Damon, "	6.20	
E. Cogswell & Son, tools,	34.60	
B. A. Cleaves, fish,	14.58	
J. H. Brocklebank, clams,	2.40	
William White, bread,	3.56	
J. Stackpole & Son, soap,	15.76	
William G. Brown, ice, three years,	15.00	
Maynard Whittier, meat,	69.03	
George H. Green, "	104.78	
William G. Brown, coal,	115.02	
E. Cogswell & Son, hay seed,	17.03	
C. Damon, hay seed,	1.75	
		405.87
E. Cogswell & Son, groceries,	166.36	
T. E. Condon, "	38.05	
George H. Dixson, "	19.83	
I. K. Jewett, "	68.39	
C. Damon, "	241.72	
F. Willcomb, "	11.85	
Asa Lord, "	157.15	
A. S. Hills, "	65.31	
		768.66
George H. Dixson, meal,	1.35	
I. K. Jewett, meal and feed,	21.05	

Bills allowed:

Asa Lord, meal and feed,	$64.10	
A. S. Hills, " "	102.87	
		$189.37
J. H. Cogswell, lumber and shingles,	82.66	
Foster Russell, labor, shingling barn,	26.00	
D. L. Hodgkins, lumber and shingles,	52.26	
Robert Stone, labor, repairs,	30.60	
		191.52
Robert Stone, contract for new building,	485.81	
C. E. Brown, bricks,	17.80	
E. Plouff & Son, grates and boiler,	6.50	
Eben Kimball, building chimney, &c.	42.62	
John H. Cogswell, lumber, lime and hair,	30.84	
		583.57
William Perley, oxen,	190.00	
D. T. Perley, young stock,	144.00	
		334.00
Anna B. Marshall, labor, 1875,	92.00	
Anna E. Stevenson, " "	58.25	
J. E. Bartlett, balance of salary as Supt.,	200.00	
J. E. Bartlett, bills paid Feb. & Mar. 1876,	39.91	
Daniel A. Warner, salary as Supt., in part,	477.00	
D. A. Warner, for sund. bills paid by him,	267.48	
		1,134.64
		4,082.61
Bills paid by the Superintendent,		501.34
		$4,583.95

Cr.

By sales from Farm,	
English hay,	$529.20
Salt hay and thatch,	119.20
Butter,	33.86
Eggs,	11.02
Calves,	59.11
Lambs,	37.40
Poultry,	.50
Husks,	5.00
Vegetables,	.50
Oxen,	137.50
Sheep,	41.50
Seed corn,	1.05
Hides,	10.17
Wool,	21.77
Pasturing,	9.00
Old Iron,	1.86
Labor off the farm,	9.40
Board,	2.50
Board of J. Leatherland,	104.00
Board of Charles Richards,	34.50
	$1,169.04
Increase of personal property,	945.20
	2,114.24
Balance, being expense,	2,469,71
	$4,583.95

INVENTORY OF PROPERTY AT THE FARM, STOCK, Etc.

	1876.		1877.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen,	4	$450	6	$675	$225	
Cows,	14	560	17	680	120	
Heifers,	3	105	3	105		
Steers,	1	50	3	100	50	
Calves,	6	72	8	96	24	
Yearlings,	2	40	14	280	240	
Bulls,	1	40	1	40		
Horses,	2	430	2	430		
Sheep,	15	135				$135
Fat Hogs,	2	50	2	50		
Shoats,	4	100	4	100		
Pigs,	2	8				8
Fowls,	60	30	50	25		5
Ducks,			14	8	8	
Turkeys,	3	6	3	6		
Horse wagon,	1	190	1	190		
Sleighs,	1	40	1	40		
Ox Wagons,	2	170	2	170		
Ox carts,	2	100	2	100		
Mowing machine and harness,	1	124	1	124		
Ploughs,	7	88	7	88		
Cultivators,	1	15	2	18	3	
Harrows,	3	51	3	51		
Ox Sled,	1	15	1	15		
Cords of wood,	25	175	25	175		
Tons of coal,	10	80	9	72		8
Groceries,		80		75		5
Cloth,		30		15		15
Furniture and bedding,		300		300		
Stoves,		210		210		
Sewing machine,	1	40	1	40		
Washing machine,	1	14	1	14		
Winnowing mill,	1	8	1	8		
Wheel rake,	1	35	1	35		
Tools, etc.,		150		150		
Hay tedder,		75		75		
		$4066		$4560	$670	$176

INVENTORY OF PROPERTY AT THE FARM, PRODUCE, Etc.

		1876.		1877.			
		No.	Value.	No.	Value.	Increase.	Decrease.
Corn,	bushels,	50	$50	280	$280	$230	
Barley,	"	30	30	15	15		$15
Beans,	"	3	9				9
Potatoes,	"	250	150	130	130		20
Roots,	"	20	10	316	158	148	
Beef,	barrels,	1	15	1	15		
Pork,	"	1 1-2	37	1 1-2	37		
Cider,	"	2	18	5	25	7	
Apples,	"	3	16	6	12		4
Soap,	"	2	22	2	12		10
Ham,	pounds,	125	20	155	25	5	
Beef,	"	150	18	40	5		13
Lard,	"	40	7 20	60	8 40	1 20	
Tallow,	"	30	4	30	4		
Butter,	"	60	24	65	22		2
English hay, tons,		15	300	10	150		150
Salt hay and black-grass,	tons,	18	180	22	220	40	
Salt hay, market,	"			8	120	120	
Thatch,	"	10	80	23	230	150	
Corn fodder,	"	2	20	7	95	75	
Straw,	"	2 1-2	50				50
Rowen,	"	2 1-2	50				50
Pickles,			5				5
Cabbages,			5				5
Grass seed,					8	8	
			$1120 20		$1571 40	$784 20	$333 00
			4066 00		4560 00	670 00	176 00
			5186 20		6131 40	1454 20	509 00
					5186 20	509 00	
					$945 20	$945 20	

JONATHAN SARGENT, Treasurer and Collector.

Dr.

To cash on hand February 1, 1876,		$3,310.08
uncollected taxes for 1873,	$43.68	
" " 1874,	88.32	
" " 1875,	2,576.22	2,708.22
State aid allowed 1872, unpaid,	54.00	
" " " 1873, "	92.00	
State tax committed to him,	2,178.00	
County " " "	1,799.65	
Town " " "	27,306.00	
Overlayings committed to him,	647.05	31,930.70
orders drawn 1873, cred Mar. 1, '74,	68.79	
cash received from Commonwealth, on poor account,	20.00	
" " Reimbursement State Aid,	2,400.00	
Corporation tax,	861.19	
Bank tax,	1,200.51	
Commonwealth School Fund,	228 15	
Overseers, farm bills, 1875,	515.27	
" sales from farm,	529.20	
Money hired on town notes,	16,900.00	
cash from Westford,	56.55	
" " Hamilton,	4.00	
" " Salem,	230.80	
" " Haverhill,	27.75	
" " Newburyport,	169.00	
" " North Andover,	101.43	
" " Groveland,	35.50	
" for board of J. Leatherland,	104.00	
Income of Town Scales,	90.83	
fines under town by-laws,	9.00	
turkey shore pasture, 2 years rent,	14.00	
cash received for concert licenses,	18.00	
Income of Town House.	83.56	

To Interest on deposits,	36.23
" " taxes,	95.79
discount on County tax,	17.99
cash for oil barrels,	22.50
" " safe,	15.00
" " pump,	5.00
sales of stone and old lumber from town house,	190.67
Dog licenses,	254.13
Gravel,	2.35
	$62,402.19

Cr.

By cash paid on orders drawn by Selectmen, 1873,		$58.12
cash paid on orders drawn by Selectmen, 1874,		79.14
cash paid on orders drawn by Selectmen, 1875,		171.12
Whole amount of orders drawn 1876,	$38,736.50	
Less unpaid,	2,891.67	
By cash paid on order drawn 1876,		35,844.83
" " order for State Aid allowed in 1875,		78.00
Whole amount of orders drawn for State Aid in 1876,	$2,533.00	
Less unpaid,	83.00	
By cash paid order for State Aid drawn 1876,		2,450.00
cash paid order State tax,		2,178.00

By cash paid State reimbursement bank tax, 1875,	12.03
cash paid County tax,	1,799.65
" principal on town notes,	14,906.74
" interest " "	1,265.75
Discount on taxes,	839.90
Abatements,	791.04
Uncollected taxes,	1,457.04
Cash on hand,	470.83
	$62,402.19

Expense and Income for the year ending February 1, 1877.

EXPENSE.

Bills allowed :	
For schools,	$7,084.24
current expenses,	17,667.76
lighting streets,	522.84
fees and salaries,	1,241.10
fire department,	1,073.79
poor, balance of account,	1,128.44
farm " "	2,469.71
highways,	5,514,04
interest on town notes,	1,243.49
discount on taxes,	839.90
abatements,	791.04
	$39,576.35

INCOME.

Amount raised for town purposes,		$27,953.05
Received of State, Corporation tax,	861.19	
Bank tax,	1,200.61	
School fund,	228.15	
		2,289.85

Received interest on taxes,	$93.94
" " deposits,	36.23
" discount on County tax,	17.99
" from County, dog tax,	254.13
" income of Town property, licenses, &c.	445.06
Balance, being expense beyond income,	8,486.10
	$39,576.35

Town in balance of all accounts.

Dr.

To notes payable,	$21,124.26
orders drawn and not paid,	2,891.67
State aid allowed and not paid,	83.00
Interest due and unpaid,	56.00
	$24,154.93
Balance,	40,650.26
	$64,805.19

Cr.

By balance in the Treasurer's hands,	$1,927.87
amount due from State, for State aid allowed,	3,334.00
" " Poor account,	7.00
" from towns, "	51.75
" Overseers, farm bills in their hands,	79.17
	$5,399.79
By Personal property:	
At the Farm,	6,131.40
Engines, Apparatus and Houses,	5,000.00
Hearse,	600.00
Furniture and scales in Town House,	500.00

Hay scales,	$800.00
Safes for Treasurer and Clerk,	429.00
	$13,460.40
By Real estate:	
Farm,	16,000.00
Town House,	16,000.00
Woodland in Linebrook,	100.00
" at Common Fields,	65.00
Turkey Shore Pasture,	100.00
Thatch Bank at Great Flats,	200.00
" Third Creek,	75.00
School Houses,	12,500.00
Gravel pit near Peatfield's,	80.00
" " Grammar School House,	100.00
" " J. C. Carlisle's,	150.00
" " Haffield Bridge,	25.00
" on Mount Pleasant,	400.00
" in Candlewood,	50.00
Pounds,	100.00
	$45,945.00
	$64,805.19

REMARKS.

The Overseers, during the past year, have erected a building over the cellar of the old house on the Town's Farm, to be used as a wash room and tool house, and for the storing of carts and farming utensils, the cellar to be used for vegetables during the winter. It has long been considered a much-needed improvement, and the Superintendent has already found that its convenience and value for the purposes for which it was intended, has fully justified the expense. The cost was $583.57. The work on the cellar was done mostly by the help on the farm. They have also made some change in the stock on the farm, by

selling and otherwise disposing of the old oxen and cows, and procuring young stock; increasing the number from thirty-one in 1876 to fifty-two at the present time, and adding materially to the value in quality aside from the increase in number.

The outstanding bills against the farm are very small, from two hundred to three hundred dollars less than at the corresponding time last year. The whole number of inmates at the farm the past year was twenty-three. The average number twenty. Deducting the cost of the new building ($583.57) from the balance against the farm, makes the cost of support, by the usual mode of computation, $2.60 each per week.

It will be seen by the report that the excess of expenditure over income for the current year is about $8,400, caused by the repair and enlargement of the Town House. The account, in round numbers, would stand substantially as follows: —

Cost of land and building, including all expense,		$16,000
Appropriation by the town,	$6,000	
The excess of income above expenses in the amount raised for all other expenses of the town was about	2,000	
The excess of money in the treasury at the commencement of the year, above the amount at the present time, about	4,000	
The debt of the town is increased	2,000	
And the unpaid bills are about	2,000	
		$16,000

It will be necessary for the town, the coming year, to provide for this increase of debt (say $5,000), either by taxation or funding the debt, according to the Act of the Legislature passed in 1875.

Respectfully submitted,

N. R. FARLEY,
W. D. BRACKETT,
J. C. UNDERHILL,
} Selectmen of Ipswich.

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.,

OF THE

TOWN OF IPSWICH,

FOR THE

YEAR ENDING FEBRUARY 1, 1878.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1878.

REPORT.

SCHOOLS.

Appropriation,	$6,000 00
" for repairs,	200.00
" for building school house at Ipswich Village,	1,000.00
Massachusetts School Fund,	212.80
Dog Licenses,	191.59
	$7,604.39

TEACHERS.

Bills allowed:

L. F. Davis, Appleton School,	$78.75
Alice A. Smith, Candlewood,	237.50
Arobine E. Goss, Argilla,	218.33
M. E. Smith, South Primary,	120.00
Elma Smith, "	260.00
Abbie M. Fellows, South Intermediate,	303.75
H. E. Noyes, "	274.50
Susie Archer, Ross Primary,	120.00
Nellie J. Badger, "	285.00
Kate Dawson, " Assistant,	19.50
Kate L. Lord, " "	131.25
Lucy A. Perkins, Ross Intermediate,	393.75
Faustina M. Horton, North Intermediate,	326.25

Bills allowed:

Lizzie H. Moore, North Primary,	$450.00	
Lucie W. Moore, " Assistant,	255.00	
Martha J. Foster, Village,	68.75	
Emma J. Bailey, "	75.00	
Joseph I. Horton, Linebrook,	40.00	
Frank A Ross, "	361.25	
Trustees of Manning School,	2,000.00	
		$6,013.58

BUILDING FIRES AND CARE OF SCHOOL HOUSES

Charles H. Cummings,	$32.50	
J. Bertie Huckins,	5.00	
Charles Goodhue,	4.00	
Lincoln K. Ross,	50.00	
Harry C. Wait,	34.50	
Clarence Howe,	6.00	
John C. Donovan,	3.00	
James T. Smith,	11.00	
George O. Conner,	8.00	
George W. Sherburne,	25.50	
		179.50

FUEL.

Jacob P. Scanks, sawing wood,	$1.50	
William Seward, "	10.25	
David Story, wood,	10.75	
Oliver Bailey, "	7.00	
Joseph Horton, "	24.75	
I. A. Rogers, "	38.34	
Lewis Howe, "	21.00	
Benj. D. Appleton, "	20.50	
Daniel Kimball, "	9.00	
James Damon, "	36.00	
John S. Glover, coal,	125.09	
William G. Brown, coal,	111.55	
		415.73

BUILDING SCHOOL HOUSE AT IPSWICH VILLAGE.

Bills allowed:

Mary E. Jewett, land for lot,	$62.50
James W. Bond, building school house, as per contract,	570.00
Edwin T. Pike, mason work and underpinning,	270.00
John W. Newman, painting,	47.78
James W. Bond, "	8.00
Joseph L. Ross, school furniture,	79.00
Wesley K. Bell, "	15.00
Eastern Railroad, freight,	1.50
T. C. Tilton, teaming,	1.00
Benj. D. Appleton, grading lot,	10.45
M. Newman, stove pipe, zinc, and repairing stove,	15.00
James W. Bond, building fence,	68.04
James W. Bond, outbuilding and extra work,	44.00
	——$1,192.27

REPAIRS, ETC.

Warner Downes, horse hire,	$1.00
F. Willcomb, brooms,	.90
E. Cogswell & Son, brooms, etc.,	.64
Asa Lord, brooms, crayons, etc.	8.31
E. Plouff & Son, brooms, pails and dippers,	6.05
A. S. Hills, ink,	1.50
William Willcomb, ink and crayons,	2.65
J. A. Blake, books, crayons, etc.	22.50
E. F. Brown, books,	3.30
William Ware & Co., books,	204.64
S. W. Sanford, repairing blackboards,	31.40
George O. Nye, tuning organ,	6.00
F. S. Coburn, lettering diplomas,	5.00
L. H. Daniels, printing,	5.25

Bills allowed:

Wesley K. Bell, expenses paid at High School graduation,	$6.25	
J. A. Newman, rope, shovel, screen windows, etc.	16.10	
M. Newman, stovepipe and repairs,	13 27	
C. Damon, furniture,	3.76	
George H. Brocklebank, repairs,	22.55	
David Foster, "	1.75	
Robert Stone, "	4.75	
E. W. Choate, "	2.00	
Foster Russell, "	21.40	
B. H. Smith, "	.25	
John H. Cogswell, lumber,	14.23	
Benj. Newman, glass,	.95	
Samuel F. Foss, glazing,	3.60	
O. M Gracey, "	.75	
J. W. Newman, painting,	5.95	
J. W. Newman, painting South Eighth District school house,	27.23	
		$143.23
		$8,250 01

CURRENT EXPENSES.

Bills allowed:

Daniel G. Chapman, repairing pound at Linebrook,	$15.00
Perley B. Lakeman, repairing pound,	12.50
William P. Ross, teaming gravel for pound,	3.00
Asher Blake, care of town clock,	25.00
William T. Averill, ringing bell,	27.50
Geo. Haskell, storing town house furniture,	15.00

Bills allowed :

Henry Haskell, trimming shade trees,	$0.75	
F. B. Preston, watering trough,	4.40	
Fletcher & Libby, step ladder for town house,	3.20	
Rogers Wait, taking census,	22.00	
Commonwealth, register book,	1.60	
C. A. Sayward, travelling expenses,	1.70	
John W. Russell, teaming,	.75	
Henry P. Willcomb, express,	10.70	
Warren Boynton, "	4.75	
James T. Smith, labor at town house,	2.00	
Benj. Newman, paint,	1.95	
A. D. Wells, distributing town reports,	3.00	
Harrison Smith, board prisoners,	3.60	
Harrison Smith, care of town house,	20.75	
T. C. Tilton, board prisoners,	27.40	
T. C. Tilton, care of town house,	75.25	
A. Cogswell, plan of gravel pit lot,	2.00	
M. R. Warren, book for Town Clerk,	3.65	
E. Cogswell & Son, stationery,	1.85	
E. F. Brown, "	.30	
I. K. Jewett, "	2.60	
J. Sargent, "	9.10	
W. K. Bell, postage and stationery,	6.50	
		$307.80
L. H. Daniels, printing town and school reports,	110.00	
L. H. Daniels, printing blanks and notices,	20.50	
		130.50
George F. Bray, returning deaths,	6.25	
William T. Averill, "	3.25	
Daniel Clark, "	5.00	
Y. G. Hurd, "	1.75	
Emerson Howe, "	1.00	
		17.25

CEMETERIES.

Bills allowed:

Luther Lord,	labor,	$10.00	
Asa Lord, 2d,	"	6.25	
Daniel P. Pingree,	"	1.50	
E. C. Darling,	"	20.00	
M. Nolan,	"	2.00	
M. Newman, tile,		4.27	
William P. Ross, teaming,		21.58	
			$65.60
T. Gay & Co., oil for town house		33.91	
J. S. Glover, coal,		30.20	
William G. Brown, coal,		75.76	
James Damon, wood,		4.00	
			143.87

EXPENSES DECORATION DAY.

Fred H. Hale, music,	13.60	
E. Fewkes, flowers,	38.65	
Warren Boynton, flags,	4.00	
William P. Ross, teaming,	2.00	
		58.25
D. Rust, care and repair of buoys,	27.00	
B. Newman, paint,	2.45	
I. K. Jewett, cordage,	3.95	
		33.40

RESERVOIR ON HIGH STREET.

James Griffing,	labor,	24.50
John W. Davis,	"	12.25
George C. Lord,	"	4.00
George Russell,	"	19.89
Perley B. Lakeman,	"	19.37
John W. Lord,	"	21.00
Asa Lord, 2d,	"	2.00
Luther Lord,	"	4.00
T. E. Roberts,	"	1.50

Bills allowed:

Webster Smith, labor,	$26.02	
William Lord, "	7.00	
Charles E. Brown, bricks,	62.15	
Walworth Manufacturing Co., cover,	9.30	
Eastern Railroad, freight,	.90	
Hull & Fall, lumber,	23.47	
L. Choate, timber,	18.60	
Asa Lord, nails,	3.52	
William P. Ross, teaming,	7.50	
		$266.97

CHOATE BRIDGE.

George C. Lord, labor,	7.12	
Joseph Mason, "	2.25	
Joseph Leno, "	1.50	
Joseph King, "	10.50	
Webster Smith, "	26.77	
Eben Kimball, "	5.75	
James T. Smith, "	1.25	
Daniel Kimball, teaming,	9.00	
D. S. Russell, "	25.00	
Charles E. Brown, bricks,	8.50	
James Damon, stone,	39.00	
		136.64
Russell & Archer, labor on town house,	101.73	
Edwin T. Pike, " "	4.00	
Bayley & Perkins, lumber for "	8.07	
Globe Gaslight Co., lanterns,	12.50	
Henry J. Newman, painting,	27.50	
John H. Cogswell, lumber,	18.89	
J. A. Newman, sundries,	29.07	
I. K. Jewett, "	1.13	
M. Newman, ventilators, conductors, etc.	94.30	
M. Newman, stoves and chimneys,	23.45	
C. Damon, furniture,	5.00	
F. Willcomb, "	26.40	

Bills allowed:

Thomas E. Condon, water hogsheads,	$2.00	
B. H. Smith, blacksmith work,	1.90	
A. Cogswell, plan of town house lot,	8.00	
T. E. Roberts, work on furnace,	5.25	
E. Plouff & Son, lead pipe,	1.55	
		$370.74
George W. Baker, timber for well on High street,		3.00
		$1,534.02

STREET LAMPS.

Bills allowed:

Nicholson, Frost & Co., chimneys,	$4.95	
F. Willcomb, oil, wicks and matches,	16.14	
M. Newman, burners, lamps, etc.	10.13	
J. A. Newman, repairing lantern,	2.15	
Robert Stone, setting lamp posts,	8.75	
Benj. H. Smith, repairs,	1.40	
Benj. Newman, paint,	1.15	
I. Dodge, care of lamps up to Jan. 1, 1878,	307.42	
		$352.09

FEES AND SALARIES.

Bills allowed:

W K. Bell, School Committee, 1876,	$50.00	
C. A. Sayward, " "	50.00	
Joseph I. Horton, " "	50.00	
		$150.00

Bills allowed:

Harrison Smith, police services,	$11.25	
J. F. Butler, "	107.57	
William H. Tozer, "	9.00	
T. B. Fall, "	32.77	
Joseph Spiller, "	31.50	
A. W. Dow, "	3.00	
Geo. W. Sherburne, "	4.00	
Charles H. Baker, "	4.00	
Reuben Daniels, "	20.00	
N. C. Perkins, "	6.00	
Moses Spiller, "	6.00	
		$235.09
A. D. Wait, services as Auditor, 1875,	10.00	
Gardner A. Brown, " Assessor, 1876,	20.75	
F. Willcomb, " " " balance,	10.00	
N. R. Farley, balance of salary, 1876,	100.00	
Jonathan Sargent, salary as Treasurer,	350.00	
N. R. Farley, salary as Selectman, Assessor and Overseer of the Poor,	100.00	
C A Sayward, salary as Selectman, Assessor and Overseer of the Poor,	100.00	
G. A. Brown, salary as Selectman, Assessor and Overseer of the Poor,	100.00	
Wesley K. Bell, salary as Town Clerk,	50.00	
W. K. Bell, recording births and deaths,	40.85	
Harrison Smith, lockup keeper,	18.60	
T. C. Tilton, "	24.00	
J. F. Butler, notifying town officers and town meeting,	20.00	
J. F. Butler, truant officer,	20.00	
Joseph Spiller "	20.00	
		984.20
		$1,369.29

FIRE DEPARTMENT.

ENGINEERS, ETC.

Bills allowed:

John J. Glasier,	$7.00	
Webster Smith,	7.00	
George W. Baker,	7.00	
Ezra W. Lord,	7.00	
James W. Bond,	7.00	
James W. Bond, clerk and committee,	11.00	
Hook & Ladder Co., twenty men,	137.00	
Warren Engine Co., forty-eight men,	312.00	
Barnicoat Engine Co., fifty men,	350.00	
		$845.00
Hunneman & Co , four hundred feet hose,	475.00	
Hunneman & Co., hose couplings,	12.00	
James Boyd & Son, repairing hose,	23.24	
J. W. Russell, teaming hose,	2.00	
Geo. C. Lord, care of engine, cleaning hose,	22.75	
James F. Webber, labor on hose,	2.50	
W. J. Gould, " "	3.75	
Wm. F. Wait, " "	1.25	
George Barker, repairs,	2.25	
A. S. Hills, oil,	1.80	
J. A. Blake, alcohol,	1.75	
Charles H. Dodge, repairs,	1.00	
William H. Hills, refreshments for firemen,	3.00	
E. Cogswell & Son, " and oil,	9.31	
Asa Lord, oil, chimneys and wicks,	15.59	
Moses Spiller, Jr., repairs on engine,	6.00	
Charles W. Brown, " "	15.00	
Henry McGrady, care of engine,	19.00	
Edward Choate, rope for engine,	2.54	
G. H. Brocklebank, repairs on engine house,	19.30	
J. M. Caldwell, " "	7.50	
Russell & Archer, " "	16.65	

Bills allowed:

Webster Smith, iron work and repairs,	$11.85	
Sanford Peatfield, bell for engine house,	30.00	
Hicks & Shattuck, painting,	12.29	
Orrin Gracy, glazing,	.75	
Hull & Fall, lumber for repairs,	.76	
Coombs & Dodge, labor on H. & L. cart,	35.00	
William Kyle, painting " "	41.00	
Eastern Railroad, freight,	3.00	
Morey & Smith, lanterns,	8.25	
L. H. Daniels, printing,	4.50	
Edmund Riley, damage to garden,	12.00	
J. A. Newman, axe handle, axe, rope, etc.	5.47	
M. Newman, stove and pipe for engine house,	15.00	
M. Newman, lanterns, chimneys, etc.	14.29	
Thomas C. Tilton, teaming,	.90	
Henry P. Willcomb, express,	1.00	
Warren Boynton, "	9.35	
John S. Glover, coal,	6.47	
William G. Brown, coal,	19.02	
		$894.08
		$1,739.08

HIGHWAYS.

Appropriation,	$4,000.00

Bills allowed:

Melzerd Poor, blacksmith work,	$4.15
Webster Smith, "	14.20
Malachi Nolan, "	4.40
E. M. Burnham, gravel,	10.00
Clarence Coburn, "	5.50
J C. Underhill, "	15.46
Henry Wilson, "	10.56

Bills allowed:		
Hannah S. Lord, gravel,	$3.84	
Joseph Horton, "	9.40	
D. L. Hodgkins, lumber,	6.38	
J. H. Cogswell, "	6.20	
Hull & Fall, "	31.98	
D. T. Perley, labor on bridge,	10.00	
Robert Stone, labor,	7.50	
John S. Glover, stones,	3.95	
James Damon, "	3.70	
T. C. Tilton, teaming,	.50	
A. S. Hills, powder,	5 95	
E. Cogswell & Son, drain pipe,	86.17	
Asa Lord, nails, rake, etc.	12.12	
Andrew Woodbury, damage to sleigh,	11.00	
David Foster, damage, 1876,	6.48	
		$269.44
For clearing snow,		1,071.08
For labor,		2,649.16
		$3,989.68

Of the above sum, $2,742.50 was expended from Feb. 1, 1877 to Feb. 1, 1878. There are bills outstanding for labor performed during that time to the amount of about $250, making the total expenditure for that time about $3,000, and leaving about $1,000 of the last year's appropriation unexpended on the first day of February, 1878.

POOR DEPARTMENT.

Dr.

Bills allowed:	
Mary A. Potter, rent,	$30.00
J. E. Lord, "	3.33
Estate of J. L. Ross, rent,	50.00

Bills allowed:

Theodore F. Cogswell, rent,	$45.00	
Hannah Sherburne, "	30.00	
James W. Bond, "	42.00	
William Stevens, "	10.00	
Lewis Choate, rent of wood house,	12.00	
		$222.33
H. L. Hovey, board of Mrs. Wyatt,	95.00	
S. E. Pickard, board of Mrs. Howard,	43.25	
Eastern Railroad, poor travellers,	7.70	
Daniel Clarke, funeral expenses,	26.50	
Luther Lord, removing bodies in cemetery,	4.25	
T. D. Crowley, expense on account of F. Hardy,	5.00	
Charles Palmer, medical attendance, 1876,	14.00	
Henry P. Willcomb, express,	2.20	
Warren Boynton, "	.25	
Miscellaneous,	1.95	
		200.10
William G. Brown, coal,	31.05	
John S. Glover, "	202.40	
John S. Glover, wood,	25.00	
William P. Ross, delivering wood,	12.54	
		270.99

PARTIAL SUPPLIES.

F. Willcomb, groceries,	54.00	
G. H. Dixson, "	42.00	
I. K. Jewett, "	4.00	
Asa Lord, "	102.00	
A. S. Hills, "	14.00	
E. Cogswell & Son, "	12.50	
Luther Wait, shoes, "	3.80	
		232.30

POOR IN OTHER TOWNS.

Town of Georgetown, board of F. Hardy,	13.00
City of Lynn, supplies to Sarah Wade,	12.00

Bills allowed:		
City of Salem, supplies to Quimby, Barker and Carr,	$264.63	
City of Gloucester, supplies to Anna Chapman,	20.00	
City of Newburyport, supplies to Fuller and Pickard,	82.00	
City of Boston, supplies to Ann Andrews,	30.84	
		$422.47
Harrison Smith, care of tramps,	33.90	
T. C. Tilton, " "	28.50	
T. E. Condon, bread and fish,	59.61	
E. Cogswell & Son, bread and fish,	1.17	
Number of tramps provided for, 578.		123.18
		$1,471.37

Cr.

Received from North Andover,	$49.30	
Due from Newburyport,	154.50	
" Haverhill,	45.00	
Wood on hand,	40.00	
		$288.80
Balance,		1,182.57
		$1,471.37

OVERSEERS' DEPARTMENT.

Dr.

To amount of bills in hand on last settlement,	$79.17
" " 1877,	29.60
To sales from farm,	640.03
board of J. Leatherland,	104.00
	$852.80

Cr.

By cash paid Town Treasurer,	$744.03
By cash paid Town Treasurer, received from bills of 1875 and 1876,	38.50
By bills in their hands,	70.27
	$852.80

TOWN FARM.

Dr.

Bills allowed:

John Lane, cart wheels,	$32.00	
George Hodgdon, pasturing,	7.50	
Samuel Blake, services attending cattle,	8.50	
M. Newman, wringer, kitchen utensils, etc.	27.34	
E Plouff, kitchen utensils,	13.64	
Daniel Clarke, funeral expenses F. Hardy,	14.50	
Daniel Clarke, funeral expenses M. A. Smith,	8.00	
George Barker, repairing harness,	8.50	
Charles H. Dodge, repairing cart,	3.25	
T. C. Tilton, express,	.50	
		$123.73
Malachi Nolan, blacksmith work,	36.39	
W. Smith, " "	33.75	
B. H. Smith, " "	1.67	
		71.81
E. C. Darling, shoes,	7.90	
William L. Johnson, "	36.85	
G. R. Bancroft, "	3.50	
Luther Wait, "	3.35	
George W. Smith, "	5.15	
E. Cogswell & Son, shoes and dry goods,	9.86	
W. S. Russell, dry goods,	21.18	
C. Damon, "	38.55	

Bills allowed:

Asa Lord, dry goods,	$9.92	
S. N. Baker, Jr., clothing,	81.08	
		$217.34
J. A. Blake, medicine,	46.55	
Charles Palmer, medical attendance,	30.00	
		76.55
J. A. Newman, tools, nails, window, etc.	34.75	
J. C. Underhill, mowing machine,	75.00	
Asa Lord, tools,	6.04	
J. Stackpole & Son, soap,	17.86	
E. G. Knight, fish,	5.22	
M. B. Shattuck, fish,	15.23	
George H. Green, meat,	68.17	
M. Whittier, "	158.62	
William White, bread,	7.32	
John S. Glover, coal,	85.20	
		473.41
F. Willcomb, groceries,	16.19	
C. Damon, "	390.11	
I. K. Jewett, "	37.61	
T. E. Condon, "	18.50	
Geo. H. Dixson, "	7.44	
A. S. Hills, "	63.39	
E. Cogswell & Son, "	94.93	
Asa Lord, "	272.76	
		900.93
A. S. Hills, meal,	28.40	
E. Cogswell & Son, "	5.60	
Asa Lord, "	43.95	
		77.95
Hull & Fall, lumber,	90.06	
Daniel R. Harris, labor,	20.81	
Benj. Newman, lead, paint and brush,	13.31	
		144.99
Horace D. Bradstreet, labor,	100 00	
Charles F. Foster, "	49.00	
John H. Shatswell, "	28.50	
Richard Moore, labor and ditching,	52.80	

Bills allowed:		
Abbie Plummer, labor,	$10.00	
M. W. Warner, "	50.00	
C. F. Warner, "	15.00	
Daniel A. Warner, Superintendent,	295.00	
		$600.30
		$2,687.01
Bills paid by the Superintendent,		322.23
		$3,009.24

Cr.

By sales from Farm.	
English hay,	$558.18
Salt hay and thatch,	64.10
Butter,	35.10
Eggs,	14.24
Calves,	73.50
Milk,	3.10
Vegetables,	22.75
Seed corn,	5 81
Cows,	105.00
Steer,	51.50
Pasturing,	17.00
Hides,	13.48
Barley,	.85
Labor off the Farm,	25.25
Board,	2.00
Board of J. Leatherland,	104.00
	$1,095.86
Increase of personal property,	362.60
	$1,458.46
Balance, being expense,	1,550.78
	$3,009.24

INVENTORY OF PROPERTY AT THE FARM. STOCK, Etc.

	1877.		1878.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Oxen,	6	$675	6	$675		
Cows,	17	680	16	640		$40
Heifers,	3	105	17	595	$490	
Steers,	3	100	5	175	75	
Calves,	8	96				96
Yearlings,	14	280				280
Bulls,	1	40	1	40		
Horses,	2	430	2	430		
Fat Hogs,	2	50				50
Shoats,	4	100	13	130	30	
Fowls.	50	25	45	22		3
Ducks.	14	8	9	5		3
Turkeys,	3	6	4	8	2	
Horse Wagons,	1	190	1	190		
Sleighs,	1	40	1	40		
Ox Wagons.	2	170	2	170		
Ox Carts,	2	100	2	100		
Mowing machine & harness.	1	124	1	124		
Ploughs,	7	88	7	88		
Cultivators,	2	18	2	18		
Harrows,	3	51	3	51		
Ox Sleds,	1	15	1	15		
Cords of wood.	25	175	30	210	35	
Tons of coal.	9	72	6	48		24
Groceries.		75		90	15	
Cloth,		15		18	3	
Furniture and bedding,		300		300		
Cooking range and fixtures,		100		100		
Stoves,		110		110		
Sewing machines,	1	40	1	40		
Washing machines,	1	14	1	14		
Winnowing mills,	1	8	1	8		
Wheel rakes,	1	35	1	35		
Tools, etc.,		150		150		
Hay tedder,		75		75		
		$4560		$4714	$650	$496

INVENTORY OF PROPERTY AT THE FARM, PRODUCE. ETC.

	1877.		1878.			
	No.	Value.	No.	Value.	Increase.	Decrease.
Corn, bushels,	280	$280	290	$290	$10	
Barley, "	15	15	42	37	22	
Oats, "			21	10 50	10 50	
Beans, "			4	8	8	
Peas, "			1 1-2	3	3	
Potatoes, "	130	130	40	28		$102
Roots, "	316	158	320	96		62
Beef, barrels,	1	15	2	30	15	
Pork, "	1 1-2	37	2	50	13	
Cider, "	5	25	1	5		20
Apples, "	6	12				12
Soap, "	2	12	3 1-2	14	2	
Ham, pounds,	155	25	175	22		3
Beef, "	40	5	150	15	10	
Fish, "			200	10	10	
Candles, "			17 1-2	2 10	2 10	
Lard, "	60	8 40	85	12 90	4 50	
Tallow, "	30	4	30	4		
Butter, "	65	22	60	18		4
English hay, market, tons,			7	126	126	
English hay, tons,	10	150	13	195	45	
Salt hay & black-grass, tons,	22	220	30	300	80	
Salt hay, market, tons,	8	120	10	110		10
Thatch, "	23	230	29 1-2	236	6	
Corn fodder, "	7	95	8	80		15
Straw, "			2 1-2	37 50	37 50	
Rowen, "			1 3-4	31 50	31 50	
Pickles, gallons,			5	1 50	1 50	
Cabbages,				3	3	
Grass seed,		8		4		4
		$1571 40		$1780 00	$440 60	$232
		4560 00		4714 00	650 00	496
		$6131 40		$6494 00	$1090 60	$728
				6131 40	728 00	
				$362 60	$362 60	

JONATHAN SARGENT, Treasurer and Collector.

Dr.

To cash on hand February 1, 1877,	$470.83
uncollected taxes,	1,457.04
cash received from State Corporation tax,	1,059.47
" " Bank tax,	1,208.24
" " State aid,	2,472.93
" " School Fund,	212.80
State tax committed to him,	1,815.00
County " "	1,799.65
Town " "	20,700.00
overlayings and additions,	1,323.83
money hired on town notes,	13,000.00
cash received interest on deposits,	62.34
" " taxes,	56.57
" for licenses,	308.00
" income of Town House,	457.40
" " " Scales,	90.18
" dog licenses,	191.59
" oil barrels,	4.00
" gravel,	2.06
" settee,	.75
" Overseers, farm bills 1875–76,	38.50
" " sales from farm,	640.03
" board of J. Leatherland,	104.00
" other towns, Poor account,	100.30
" income to be applied for the benefit of the burial ground of J. G. Cogswell,	100.00
	$47,675.51

Cr.

By cash paid on orders drawn by Selectmen, 1876,		$2,891.67
" " State aid allowed " "		83.00
Whole amount orders drawn 1877,	$21,392.55	
Less unpaid,	132.60	
By cash paid on orders drawn in 1877,		21,259.95
Whole amount orders drawn for State aid, 1877,	$2,189.50	
Less unpaid,	20.00	
By cash paid orders for State aid drawn in 1877,		2,169.50
" " principal on town notes,		8,689.26
" " interest on "		1,640.88
" " Commonwealth, State tax,		1,815.00
" " " liquor licenses,		75.00
" " County of Essex, County tax,		1,799.65
" " discount on taxes,		638.13
" " abatement of taxes,		456.87
" deposited in Ipswich Savings Bank,		100.00
By uncollected taxes,		1,841.79
cash,		4,214.81
		$47,675.51

Expense and Income account for the year ending February 1, 1878.

EXPENSE.

Bills allowed:	
For Schools,	$8,250.01
Current Expenses,	1,534.02
Lighting Streets,	352.09
Fees and Salaries,	1,369.29
Fire Department,	1,739.08
Poor, balance of account,	1,471.37
Farm, " "	2,687.01
Highways,	3,989.68
Interest on town notes,	1,640.88
Discount on taxes,	638.13
Abatements,	456.87
Balance, being income beyond expense,	1,541.99
	$25,670.42

INCOME.

Amount raised for town purposes,	$22,023.83
Received of State, Corporation tax,	1,059.47
" " Bank tax,	1,208.24
" " School fund,	212.80
" of County, dog licenses,	191.59
" interest on taxes,	56.57
" " deposits,	62.34
" income of Town property, licenses, etc.	855.58
	$25,670.42

Town in balance of all accounts.

Dr.

To notes payable,	$25,435.00
orders drawn and not paid,	132.60
State aid allowed and not paid,	20.00
Balance,	33,614.39
	$59,201.99

Cr.

By balance in the Treasurer's hands,	$6,056.65
amount due from State, for State aid allowed,	3,125.57
" " Poor account,	7.00
" from towns, "	199.50
" Overseers, farm bills in their hands,	70.27
	$9,458.99
By Personal property :	
At the Farm,	$6,494.00
Engines, apparatus and houses,	5,000.00
Hearse,	600.00
Furniture and scales in Town House,	500.00
Hay scales,	800.00
Safes for Treasurer and Clerk,	429.00
	$13,823.00
By Real estate :	
Farm,	$16,000.00
Town House,	16,000.00
Woodland in Linebrook,	100.00
" at Common Fields,	65.00
Turkey Shore Pasture,	100.00
Thatch Bank at Great Flats,	200.00
" " Third Creek,	75.00

School Houses,	$12,500.00
Gravel pit near Peatfield's,	80.00
" " Grammar School House,	100.00
" " J. C. Carlisle's,	150.00
" pit on Mount Pleasant,	400.00
" pit in Candlewood,	50.00
Pounds,	100.00
	$35,920.00
	$59,201.99

The amount of debt against the town February 1, 1877, was $21,124.26. The present amount is $25,435, making an increase of $4,311.74.

The whole number of inmates at the farm the past year was thirty; the average number twenty-three. The cost of support, by the usual mode of computation, was two dollars per week.

Respectfully submitted,

N. R. FARLEY,
C. A. SAYWARD,
GARDINER A. BROWN,
Selectmen of Ipswich.

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.,

OF THE

TOWN OF IPSWICH,

FOR THE

YEAR ENDING FEBRUARY 1, 1879.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1879.

REPORT.

SCHOOLS.

Appropriation,	$6300.00
" for repairs,	300.00
" for building school house,	800.00
Massachusetts School Fund,	212.74
Dog Licenses,	174.17
	$7,786.91

TEACHERS.

Bills allowed:

Faustina M. Horton, North Intermediate,	$405.00	
Lizzie H. Moore, " Primary,	360.00	
Lucie W. Moore. " " Assistant,	231.25	
Lucy A. Perkins, Ross Intermediate,	450.00	
Susie Archer, " Primary,	400.00	
Nellie J. Badger, " " Assistant,	251.00	
H. E. Noyes, South Intermediate,	416.25	
M. E. Smith, " Primary,	400.00	
Emma J. Bailey, Village, 1877,	81.25	
Hattie L. Fiske, "	168.75	
Frank A. Ross, Linebrook,	280 00	
Arcbine E. Goss, Argilla,	175.82	
Alice A. Smith, Candlewood,	250.00	
Laura Fellows, Appleton,	75.00	
Grace A. Mc.Kay, Willow Dale,	118.75	
Trustees of Manning School,	2,000.00	
		$6,063.07

BUILDING FIRES AND CARE OF SCHOOL HOUSES.

Bills allowed:

George W. Sherburne,	$114.00	
George E. O'Conner,	10.50	
Ira Worcester,	7.00	
Wallace Carlisle,	5.00	
A. E. Jewett,	15.90	
James T. Smith,	4.00	
		156.40

FUEL.

Daniel Kimball. wood,	$14.00	
L. F. Howe, "	8.25	
Gardiner A. Brown "	7.50	
Wm. F. Conant, "	8.62	
James Damon, "	18.50	
Nath'l. Foster, "	2.00	
Wm. G. Brown, coal,	132.41	
David Story, sawing wood,	4.00	
Homer Howe, "	3.00	
Wm. Seward, "	7.25	
Moses G. Lord, "	2.00	
Patrick Conghlin, "	6.00	
		213.53

BUILDING SCHOOL HOUSE IN THE WILLOW DALE DISTRICT.

Bills allowed:

Gorham Brackett, for land,	$60.00
Robert Stone, building school house,	545.00
Thomas E. Roberts, mason work at new school house,	65.20
John W. Newman, painting new school house,	48.00
George W. Cummings, plan new school house,	1.50
E. Plouff & Son, stove and funnel, new	

Bills allowed:		
school house,	18.00	
Wm. D. Brackett, labor, new school house,	1.00	
Joseph L. Ross, school furniture, new school house,	64.90	
T. C. Tilton, E. R. Road, freight and teaming furniture,	3.85	
Aaron Cogswell, plan for school house,	3.00	
		$310.45

REPAIRS, ETC.

Frank A. Ross, repairs,	$10.00
Benjamin Newman, "	.56
Foster Russell Jr., "	.50
J. A. Newman, "	2.56
E. Goodhue, "	.50
Geo. H. Lord, "	1.10
Hull & Fall, lumber for "	23.05
Benjamin F. Ellsworth, "	15.00
George H. Brocklebank, "	20.00
Wm. Haskell, "	3.50
James W. Bond, "	6.00
Charles W. Chapman, lumber for repairs,	1.75
D. L. Hodgkins, " "	5.83
John M. Brown, repairs,	2.00
A. Norman, painting,	7.38
John W. Newman, painting,	1.50
Robert Stone, repairs,	2.00
T. C. Tilton, teaming and freight,	5.65
Joseph L. Ross, school furniture,	155.78
Joseph W. Ross, "	10.21
Martha Bird, cleaning,	5.70
C. Damon, brooms, locks, &c.,	2.57
L. H. Daniels, printing,	6.00
Aaron Cogswell, laying out lot at Village,	3.00
F. S. Coburn, lettering diplomas,	4.00
H. M. Gorham, tuning organ,	6.00

Bills allowed:

M. Newman, stove funnel and fixtures,	23.65	
J. A. Blake, crayons and ink, 1877—78,	17.35	
H. P. Willcomb express.	.40	
Daniel Lord, furniture,	2.00	
Wesley K. Bell, expenses for High School,	2.10	
		$349.24
		$7,594.19

CURRENT EXPENSES.

Bills allowed:

D. M. Tyler, clock for Town House,		20.00	
Foster Russell, repairs, Town House,		1.00	
Jacob Edgerly, repairs, furnace, Town House,		1.50	
Timothy Gay & Co., oil for	"	34.02	
James T. Smith, labor,	"	10.80	
J. A. Newman, keys &c., for	"	4.57	
C. W. Chapman, work at	"	2.08	
James Damon, wood,	"	4.00	
J. W. Newman, painting at	"	4.68	
Mark Newman, chimneys, broom, grate, &c.,		20.82	
George W. Archer, work at Town House,		5.08	
Daniel G. Chapman, wood at	"	6.00	
S. F. Canney, lumber,	"	4.35	
Wm. G. Brown, coal,	"	55.64	
David F. Dow, work at	"	1.50	
			$176.04
Wm. T. Averill, ringing bell,		30.00	
Asher Blake, care of town clock,		20.00	
Repairs on town clock,		7.29	
			$57.29

Bills allowed;

Charles Jewett, work on resevoir,	2.50	
Nathan Jewett, " " "	1.00	
Joseph Smith Jr., work on Choate bridge,	.75	
Joseph Fowler, work on resevoir,	2.00	
S. F. Canney, lumber for resevoir,	3.50	
Foster Russell, work on Choate bridge,	1.00	
T. C. Tilton, freight and teaming,	1.70	
Calvin Batchelder, freight and teaming,	3.10	
Henry Haskell, burying dead animals,	2.50	
I. K. Jewett, work protecting trees, &c.,	2.92	
Aaron Cogswell, " "	24.93	
Patrick Condon, painting monument fence,	3.25	
Warren Boynton, express,	.75	
Augustine H. Spiller, painting guide boards,	1.00	
F. Willcomb, service as Auctioneer,	2.00	
H. P. Willcomb, for stationery and express,	8.65	
		$61.55

CEMETERIES.

Bills allowed:

J. B. Mitchell, labor at cemetery,	5.50
Wm. H. Jewett, loam for "	1.20
E. C. Darling, labor at "	14.00
W. P. Ross, " " "	1.50
Asa Lord, powder, "	.81
Webster Smith, labor at "	1.20
Asa Lord 2d, " " "	9.00
Luther Lord, " " "	27.75
Luther A. Lord, " " "	6.00
J. Frank Akerman, labor at "	3.98
T. E. Roberts, " " "	4.00
Wm. Kimball, " " "	5.40
Ward F. Canney, " " "	1.87

Bills allowed;

Foster Russell, " " "	13.96	
George E. Lockwood, " " "	5.00	
Sylvester Brown, " " "	5.37	
Daniel L. Hodgkins, lumber, "	7.28	
S. F. Canney, posts and lumber for cemetery,	14.85	
John R. Patch, labor, "	3.50	
Hull & Fall, lumber for fence,	7.62	
		$139.79
T. C. Tilton, meals for prisoners, &c.,	5.30	
Aaron D. Wells, distributing reports,	3.00	
L. H. Daniels, printing town and school reports,	102.00	
L. H. Daniels, printing tax bills,	17.50	
E. F. Brown, stationery,	1.20	
Henry P. Ives, "	7.50	
Wesley K. Bell, blanks and stationery,	5.50	
H. C. Moulton, services for clam committee,	100.00	
Dennison Rust, care of buoys,	20.00	
C. Damon, paint for "	2.40	
Charles Wade, care of "	1.00	
Benj. Newman, paint,	3.00	
Charles W. Chapman, repair of hearse,	50.00	
Warner Downes, horse hire for police,	10.00	
Wm. G. Brown, " "	10.00	
Robert Stone, taking census,	22.00	
T. E. Condon, horse hire,	1.50	
Edward Choate, repairing hay scales,	1.00	
Jonathan Sargent, travelling expenses,	6.98	
N. R. Farley, postage,	.90	
C. A. Sayward, travelling expenses,	1.70	
T. C. Tilton, attendance at town house.	18.62	
P. E. Clarke, returning deaths,	15.00	
Geo. F. Bray, "	1.50	
Emerson Howe, "	.75	

Bills allowed:

Wm. T. Averill, returning deaths,	1.00	
O. C. Rundlett, "	25	
N. R. Farley, copying records in part,	25.00	
		$434.60
		$869.27

STREET LAMPS.

Bills allowed:

I. Dodge, care of lamps from Jan. 1st. 1878, to Feb. 1st. 1879,	$461.12	
Malachi Nolan, repairs,	.60	
Benjamin H. Smith, repairs,	1.90	
		$463.62

FEES AND SALARIES.

Bills allowed:

W. K. Bell, School Committee, 1877,	$50.00	
Joseph I. Horton, " "	50 00	
Charles Palmer, " "	50.00	
		$150.00
Joseph Spiller, police services,	$50 00	
T. C. Tilton, "	15.00	
J. F. Butler, "	43.25	
Geo. W. Sherburne, "	4.00	
E. W. Choate, "	2.00	
N. C. Perkins, "	29.00	
Arthur W. Dow, "	3.00	

Bills allowed;

J. W. Bond,	police services,	2.00	
T. B. Fall,	"	32.25	
C. H. Baker,	"	4.00	
Webster Smith,	"	2.00	
William Lord 3d.,	"	38.75	
			$225.25
N. R. Farley, balance of salary, 1877,		$100.00	
T. C. Tilton, care of lockup,		45.00	
J. F. Butler, notifying town meetings,		20.00	
" " truant officer,		20.00	
Jonathan Sargent, Salary,		350.00	
C. A. Sayward,	"	100.00	
E. G. Hull,	"	100.00	
N. R. Farley,	"	100.00	
Wesley K. Bell,	"	50 00	
" " " recording deaths,		47.30	
			$932.30
			$1307.55

FIRE DEPARTMENT.

ENGINEERS, ETC.

Bills allowed:

Webster Smith,	$3.25	
Ezra W. Lord,	3.25	
Edward W. Choate,	3.25	
Moses Spiller Jr.,	3.25	
J. W. Bond, clerk,	9.25	
Hook & Ladder Co., twenty men,	73.00	
Warren Engine Co, forty-eight men,	135.00	
Barnicoat Engine Co., forty-five men,	138.75	
		$369.00

Bills allowed:

Hunneman & Co., pipe and coupling,	23.00
Amos Bray, repairs, straps, &c.,	2.40
Moses Spiller Jr., labor and repairs on Engines,	18 80
J. A. Newman, shovels and brushes,	2 96
Belt & Leather stuffing Co., oil for hose,	8.25
Webster Smith, repairs,	1.75
George C. Lord, care of engine,	10.00
" " " cleaning hose,	5.00
George W. Cummings, care of engine,	10.00
George W. Sherburne, cleaning hose,	2 50
George W. Archer, repairs on engine house,	1 00
Edwin T. Pike, work at engine house,	2 25
Hull & Fall, lumber,	1 47
D. L. Hodgkins, poles for H. & L. Co.,	1.00
F. Willcomb, stoves and funnel for engine house,	6.00
E. Plouff & Son, lamps, lanterns, &c.,	6.90
J. A. Blake, alcohol,	2.52
George H. Lord, tools for H. & L. Co.,	3.20
Judson D. Harris, lock and keys for engine house,	8.50
H. P. Willcomb, oil and express,	5 15
T. C. Tilton, attendance on Engineers, and express,	1.30
M. Newman, chimneys and oil,	1.72
Nathan'l. Archer, repairing fence,	1.50
Isaac Lord, watching fire,	1.00
Jacob Scanks, labor of self and horses at the Low fire,	4.50
Wm. G Brown, hauling engine to fire,	4.00
Paul Spinney, refreshments for engine men,	9.00
A. S. Hills, " "	7.37
Warren Boynton, express,	1.20
James Damon, wood,	2.25

Bills allowed;

Wm. G. Brown, rent of land for engine house, 1877—78,	20.00	
		$176 49
		$545.49

HIGHWAYS.

Appropriation, $2500.00

Bills allowed:

Melzerd Poor, blacksmith work,	$1.80
Benj. H. Smith, "	1.24
Webster Smith, "	6.80
Richard Russell, Gravel,	120.00
E. B. Wildes, "	1.80
Henry Wilson, "	24.00
E. M. Burnham, "	2.96
J. H. Gilbert, "	7.80
Joseph Horton, "	21.30
Hull & Fall, lumber,	35.27
D. L. Hodgkins, "	2.31
S. F. Canney, plank,	2 84
F. Wilcomb, nails,	1.02
J. A. Newman, tools,	2.05
Wm. G. Brown, stone for bridge,	5.12
J. H. Burnham, covering stone,	6.50
James Damon, stone,	1.78
George Russell, work on wall, Water St.,	9.00
Ezra Merrill, " " " "	4 50
Jere'h. Brocklebank, " " " "	6.75
Fred Dawson, work on wall Turkey shore,	50.00
Foster Russell, " " fence, "	9 83
C. W. Chapman, iron work on fence, "	18.10

Bills allowed:

P. Condon, painting fence, Turkey shore,	5.38	
John R. Patch, labor on bridge, Mineral St.,	9.00	
George M. Lord, " " " "	8.00	
Foster Russell Jr., fence on Central St.,	6.00	
Wm. H. Brocklebank, painting fence on East Street,	3.00	
Thomas L. Jewett, damage,	15.00	
George Harris, building new road, Scott's hill,	182.00	
Daniel G. Chapman, building new road, Scott's hill,	58.00	
Miscellaneous,	.50	
		$629.65
For clearing snow,		965 51
For labor,		1581.59
		$3176.75

POOR DEPARTMENT.

Dr.

Bills allowed:

Mary A. Potter, rent,	$30.00	
Hannah Sherburne, "	32.42	
Estate J. L. Ross, "	50 00	
Wm. Stevens, "	40.00	
Wm. G. Brown, "	6.00	
F. Mitchell, "	6.00	
James W. Bond, "	42.00	
Lewis Choate, rent of wood house,	12.00	
		$218.42
H. L. Hovey, board of Mrs. Wyatt,	38 00	
Mrs. J. Bradley, supplies,	5.00	
Eastern Railroad, poor travellers,	3.65	
A. B. Fellows, board and clothing for E. Bayley,	17.00	

Bills allowed;

Daniel Clarke, funeral expenses,	14.88	
Philip E. Clarke, "	41.00	
J. A. Blake, Medicine,	7.20	
W. E. Tucker, medical attendance, J. Mason,	23.00	
Henry P. Willcomb, express,	3.45	
N. R. Farley, travelling expenses,	18.85	
		$172.03
John L. Dickenson, wood,	56.50	
David Foster, "	10.00	
Wm. P. Ross, delivering wood,	18.53	
Moses G Lord, sawing "	.50	
Wm. G. Brown, coal,	20 60	
J. S. Glover, "	55.12	
		$156.25

PARTIAL SUPPLIES.

C Damon, groceries,	35.50	
F. Willcomb, "	46.75	
Geo. H. Dixson, "	22.00	
Asa Lord, "	42.00	
Luther Wait, shoes,	6.65	
Geo. W. Ellis, "	1.25	
		$154.15

POOR IN OTHER TOWNS.

Town of Quincy, expense of Leonard children,	$6.65
Town of Quincy, supplies to family of C. H. Robbins, 1877,	64.60
Town of Malden, supplies to family of C. H. Robbins, 1877—78	213.50
Town of Georgetown, supplies to Herbert Peabody,	130.82
City of Lynn, supplies to Sarah Wade,	14.50
" " Gloucester, supplies to Anna Chapman,	55.00
City of Newburyport, supplies to Fuller and Pickard,	79.50

Bills allowed:

City of Salem, supplies to Durgin, Barker and Carr,	248.30	
City of Boston, supplies to Ann Andrews,	14.12	
" " " " E. Bailey,	63.00	
" " " " O. Grant,	1.38	
	———	$891.37
T. E. Condon, supplies for tramps,	48.43	
John Pearson Jr., supplies for tramps,	4.19	
T. C. Tilton, care of tramps, part of 1877 and 1878,	171.90	
Number of tramps provided for, 724.	———	224.52
		———
		$1816.74

Cr.

Received from North Andover,	$41.34	
Received from Haverhill,	5.00	
Received from Rockport,	16.10	
Received from Newburyport,	38.00	
Received from Commonwealth,	68.00	
Wood on hand,	40.00	
	———	$208.44
Balance,		1608.30
		———
		$1816.74

TOWN FARM.

Dr.

Bills allowed:

A. B. Fellows, pump,	$16.05
John Lane, wheels, neb &c., for new ox wagon,	54.75
John Lane, repairs on old wagon,	5.00
M. Newman, repairs and kitchen utensils,	42.42

Bills allowed;		
Amos Bray, repairing & oiling harnesses,	13.75	
E. Plouff & Son, kitchen utensils, &c.,	5.20	
Warren Boynton, express and freight,	2 75	
H. P. Willcomb, express,	1 00	
		$143.92
M. Nolan, blacksmith work,	34.62	
Benj. H. Smith, "	26.19	
Webster Smith, ironing new wagon,	80.00	
Webster Smith, repairing,	5.85	
		$146.66
S. N. Baker, clothing,	103 55	
I. K. Jewett, "	2 00	
W. I. Johnson, boots & shoes,	33.05	
N. R. Wait, boots,	4.50	
W. S Russell, dry goods,	22 17	
C. Damon, "	29 21	
E. Cogswell, "	9.23	
		$209.71
E. F. Brown, medicine,	1-25	
J. A. Blake, "	34.78	
W. E. Tucker, medical attendance,	30 00	
		$66.03
J. A. Newman, nails, tools, hinges &c.,	32.22	
J. A. Newman, windows, tools &c.	17.75	
H. P. Willcomb, expense paid for tools,	26.10	
W. G. Brown, coal,	91 81	
J. Stackpole & Son, soap,	12 00	
Milton B. Shattuck, fish,	20.22	
George H. Green, meat,	43 49	
M. Whittier, "	100.11	
D. T. Perley, stock,	35.00	
E. Cogswell & Son, tools and seed,	30.96	
		$409.26
C. Damon, groceries,	218 10	
F. Willcomb, "	4 35	
T. E. Condon, "	53.88	

Bills allowed:		
A. S. Hills, groceries,	$81.47	
Asa Lord, "	101.59	
E. Cogswell & Son, groceries,	121.20	
		580.59
T. E. Condon, meal,	7.80	
Asa Lord. "	34.85	
A. S. Hills, "	24.30	
		66.95
Hull & Fall, lumber,	263.45	
D. L. Hodgkins, lumber,	4.30	
Charles E. Brown, bricks,	8.80	
Eben Kimball, labor,	36.75	
Benj. Newman, paint,	43.72	
		357.02
M. Warner, labor,	118.00	
C. Warner, "	72.00	
Richard Moore, " ditching,	71 50	
Horace D. Bradstreet, labor,	120.00	
J. H. Shatswell, "	86.00	
Daniel A. Warner, Superintendent,	420.00	
		$887.50
		$2,868.04
For labor,		294.25
Bills paid by the Superintendent for stock,		310.00
For other items,		144.36
		$3,616,65

Cr.

By sales from Farm.	
English hay,	$273.39
Salt hay and thatch,	86.73
Straw and mulch,	4.50
Barley,	11.50
Butter,	12 43
Eggs,	10.10
Milk,	52.00
Oxen,	520.00

Bills allowed:	
Cow,	$23.00
Calves,	35.20
Pigs,	25.00
Hides,	9.79
Pasturing,	6.00
Old wheels,	4.00
Labor off the farm,	15.08
Board,	2.50
Board of J. Leatherland,	104.00
	$1,195.31
Increase of personal property,	552.40
	$1747.71
Balance, being expense,	1868 94
	$3,616,65

OVERSEER'S DEPARTMENT.

Dr.

To bills in hand at last settlement,	$70.27	
Of that amount there is uncollectable,	10.90	
Balance left,		$59 37
To sales from farm,		342.70
To board of J. Leatherland,		104.00
		$506.07

Cr.

By cash paid Town Treasurer,	$412.59
By cash paid Town Treasurer, received from bills of 1877,	44.85
By bills in their hands,	48 63
	$506.07

Expense and Income account for the year ending February 1, 1879.

EXPENSE.

Bills allowed :	
For Schools,	$7,594.19
Current Expenses,	869.27
Lighting Streets,	463.62
Fees and Salaries,	1,307.55
Fire Department,	545.49
Poor, balance of account,	1,608.30
Farm, " "	1,868.94
Highways,	3,176.75
Interest on town notes,	1,354.31
Discount on taxes,	545.65
Abatements,	148.60
Balance, being income beyond expense,	699.73
	$20,182.40

INCOME.

Amount raised for town purposes,	$18,000.00
Received of State, Corporation tax,	425.84
" " Bank tax,	769.29
" " School fund,	212.74
" of County, dog licenses,	174.17
" interest on taxes,	33.87
" " deposits,	32.65
" income of Town property, licenses, etc.	533.84
	$20,182.40

INVENTORY OF PROPERTY AT THE FARM, STOCK, ETC.

	1878.		1879.			
	No.	Value.	No.	Value.	Inc.	Dec.
Oxen,	6	$675	6	$675		
Cows,	16	640	14	560		$80
Heifers,	17	595	17	595		
Steers,	5	175	4	140		35
Calves,			4	48	$48	
Yearlings,			2	40	40	
Bulls,	1	40	1	40		
Horses,	2	430	2	430		
Fat Hogs,			1	20	20	
Shoats,	13	130	13	130		
Fowls,	45	22	33	16		6
Ducks,	9	5	11	6	1	
Turkeys,	4	8	3	6		2
Horse Wagon,	1	100	1	100		
Sleigh,	1	40	1	40		
Ox Wagons,	2	170	3	340	170	
Ox Carts	2	100	2	100		
Mowing machine & harness,	1	124	1	124		
Ploughs,	7	88	8	96	8	
Cultivators,	2	18	2	18		
Harrows,	3	51	3	51		
Ox Sled,	1	15	1	15		
Wood.	30	210	30	210		
Tons of coal,	6	48	11	88	40	
Groceries,		90		90		
Cloth,		18		18		
Furniture and bedding.		300		300		
Cooking range and fixtures,		100		100		
Stoves,		110		110		
Sewing machines,	1	40	1	40		
Washing machines,	1	14	1	14		
Winnowing mills,	1	8	1	8		
Wheel rakes,	1	35	1	35		
Tools,		150		150		
Hay tedder,	1	75	1	75		
		$4714		$4918	$327	$123

INVENTORY OF PROPERTY AT THE FARM, PRODUCE, ETC.

	1878.		1879.			
	No.	Value.	No.	Value.	Inc.	Dec.
Corn, bushels,	290	$290	290	$290		
Oats, "	21	10.50				$10.50
Barley, "	42	37	80	68	$31	
Rye, "			17	14	14	
Beans, "	4	8	2 1-2	5		3
Peas, "	1 1-2	3	1	2		1
Potatoes, "	40	28	120	84	56	
Roots, "	320	96	220	66		30
Beef, barrels	2	30	3	45	15	
Pork, "	2	50	2	50		
Cider, "	1	5	6	24	19	
Apples, "			2	2	2	
Soap, "	3 1-2	14	2	8		6
Ham, pounds,	175	22	216	28	6	
Beef, "	150	15	300	30	15	
Fish, "	200	10	180	9		1
Candles, "	17 1-2	2.10	27	3.40	1.30	
Lard, "	85	12 90	100	15.00	2.10	
Tallow, "	30	4	30	4		
Butter, "	60	18	55	16		2
English, hay, market, tons,	7	126	16	224	98	
English hay, "	13	195	14	210	15	
Salt hay & black grass, tons,	30	300	25	250		50
Salt hay, market, tons,	10	110	40	320	210	
Thatch, "	29 1-2	236	27	216		20
Corn fodder, "	8	80	8	80		
Straw, "	2 1-2	37.50	2	30		7.50
Rowen, "	1 3-4	31.50	2	32.50	1	
Pickels, gallons,	5	1.50				1.50
Cabbages,	3					3
Grass seed		4		2.50		1.50
		$1780.00		$2128.40	$485.40	$137.00
		4714.00		4918.00	327.00	123.00
		$6494.00		$7046.40	$812.40	$260.00
				6494.00	260.00	
				$552.40	$552.40	

JONATHAN SARGENT, Treasurer & Collector.

Dr.

To cash on hand, February 1, 1878,	$4,214.81
uncollected taxes, 1877,	1,841.79
cash received from State, Corporation tax,	425.84
" " Bank tax,	769.29
" " State aid,	2,690 23
" " School Fund,	212.74
" " Poor account,	68.00
" from other towns, "	299.94
State tax committed to him,	1,210 00
County " "	2,185.30
Town " "	18,000.00
overlayings and additions,	686.15
money hired on town notes,	7,825.00
cash received intereston deposits,	32.65
" interest on taxes,	33.87
" for licenses,	172.00
" for dog licenses,	174.17
" rent of Turkey shore pasture,	4.00
" income of Town house,	289.76
" " " Scales,	76.58
" from Overseers, farm bills of 1877,	44.85
" sales from farm,	308.59
" board of J. Leatherland,	104.00
" sale of N. N. School house,	26.00
" J. H. Burnham, stone,	3.00
	$41,698.56

Cr.

By cash paid on orders drawn by Selectmen, 1877,		$125.10
" " on State aid allowed, 1877,		20.00
Whole amount orders drawn 1878,	$18,641,65	
Less unpaid,	193.60	
By cash paid on orders drawn in 1878,		18,445.35
Whole amount orders drawn for State aid, 1878,	$2,200.00	
Less unpaid,	60.00	
By cash paid on orders drawn for State aid 1878,		2,140.00
" " principal on town notes,		9,469.00
" " interest " " "		1,354 31
" " Commonwealth, State tax,		1210.00
" " " liquor licenses,		37.50
" " County of Essex, County tax,		2,185.30
" " discount on taxes,		545.65
" " abatement of taxes,		148 60
By uncollected taxes,		1,342.82
cash,		4,674.93
		$41,698.56

Town in balance of all accounts.

Dr.

To notes payable,	$23,791.00
orders drawn and not paid,	196 30
State aid allowed and not paid,	60.00
Balance,	44,715.48
	$68,762.78

Cr.

By balance in the Treasurer's hands,	$6,017.75
amount due from State, for State aid allowed,	2,401.00
" " " Overseers, farm bills in their hands,	48 63
	$8,467.38
By Personal property:	
At the Farm,	$7,046.40
Engines, apparatus and houses,	5,000.00
Hearse,	600.00
Furniture and scales in Town House,	500.00
Hay scales,	800 00
Safes for Treasurer and Clerk,	429.00
	$14,375.40
By Real estate:	
Farm,	$16,000.00
Town House,	16,000.00
Woodland in Linebrook,	100.00
" at Common Fields,	65.00
Turkey Shore Pasture,	100.00
Thatch Bank at Great Flats,	200 00
" " " Third Creek,	75.00
School Houses,	12,500.00
Gravel pit near Peatfield's,	80.00
" " " Grammar School House,	100.00
" " " J. C. Carlisle's,	150.00

Gravel pit on Mount Pleasant,	$400.00
" " in Candlewood,	50.00
Pounds,	100.00
	$45,920.00
	$68,762.78

The amount of debt against the town February 1, 1878 was $25,435.00. The present amount is $23,791.00 a decrease of $1,644.00

The whole number of inmates at the farm the past year was twenty-six; the average number twenty-one. The present number nineteen. The cost of support, by the usual mode of computation, was two dollars and forty-five cents per week.

We submit the following amount as an estimate of appropriations necessary to cover the expenses of the town the ensuing year: For High school, $2,000; Common schools, 4,000; repairs on School Houses, 300; repairs on Highways, 3,500; Current Expenses, 8,500.

Respectfully submitted,

NATHANIEL R. FARLEY,
CHARLES A. SAYWARD,
EDWARD G. HULL,
} Selectmen of Ipswich.

ESSEX, ss. TO EITHER OF THE CONSTABLES OF THE TOWN OF IPSWICH, IN SAID COUNTY: GREETING.

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the legal voters of said town to meet at the Town House in said town, on Monday, the third day of March, next, at nine o'clock A. M., then and there to act on the following articles, viz:

ARTICLE 1. To choose a moderator.

ART. 2. To choose all necessary town officers, and grant them such pay for their services as the town may think proper.

ART. 3. To raise money for the support of the High and Common schools.

ART. 4. To raise money for the Highways, and determine the manner of apportioning the same.

ART. 5. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

ART. 6. To see what compensation shall be allowed the Enginemen the ensuing year.

ART. 7. To see if the town will authorize the Treasurer to renew notes now due.

ART. 8. To see what discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of the taxes.

ART. 10. To see if the town will direct the Treasurer to collect interest on all taxes remaining unpaid after they are due.

ART. 11. To see if the town will accept the list of Jurors as prepared and posted by the Selectmen.

ART. 12. To hear and act on the report of Committees.

ART. 13. To see if the town will light the Town Hall with Gas.

ART. 14. To see what action the town will take in reference to enforcing the penalty for a breach of the conditions of the bond of the Ipswich Mills, to supply the inhabitants of the town with water.

ART. 15. To see what action the town will take in reference to the public landing at Diamond's Stage, and looking up the right of way thereto.

And you are hereby directed to serve this warrant by publishing the same once in the Ipswich Chronicle, and posting up attested copies of the same at each of the Meeting Houses, Town House, and at the School House in the North North district, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands this nineteenth day of February, A. D. 1879.

NATHANIEL R. FARLEY,
CHARLES A. SAYWARD,
EDWARD G. HULL,
} Selectmen of Ipswich.

ANNUAL REPORT

OF THE

Receipts, Expenditures, &c.,

OF THE

TOWN OF IPSWICH,

FOR THE

YEAR ENDING FEBRUARY 1, 1880.

IPSWICH:
PRESS OF THE IPSWICH CHRONICLE.
1880.

REPORT.

SCHOOLS.

Appropriation,	$5500.00
" for repairs,	300.00
Massachusetts School Fund,	204.77
Dog Licences,	211.76
	$6216.53

TEACHERS.

Bills allowed:

Faustina M. Horton, North Intermediate,	$438.75	
Lizzie H. Moore, " Primary,	302.50	
Lucie W. Moore, " " Assistant,	40.00	
Alice A. Smith, " " "	180.62	
Lucy A. Perkins, Ross Intermediate,	360.00	
Susie Archer, " Primary,	312.50	
Nellie J. Badger, " " Assistant,	203.75	
H. E, Noyes, South Intermediate,	373.75	
Elma Smith, " Primary,	297.50	
Hattie L. Fiske, Village,	242.50	
Frank A. Ross, Linebrook,	217.50	
Emily E. Poor, Argilla,	71.25	
Mary E. Butler, Candlewood,	48.75	
Etta L. Smith, "	45.00	
Laura Fellows, Appleton,	86 25	
Grace A. McKay, Willow Dale,	205.00	
Trustees of Manning School,	1950.00	
		$5375.62

BUILDING FIRES AND CARE OF SCHOOL HOUSES.

Bills allowed :

George W. Sherburne,	$123.00	
Ira Worcester,	5.00	
George E. O'Connor,	22.25	
J. Albert Huckins,	3.00	
Alfred R. Jewett,	9.50	
		162.75

FUEL.

James Damon,	Wood,	$25.00	
C. A. Averill,	"	2.50	
Benj. D. Appleton,	"	18.25	
James F. Gwinn,	"	6.00	
D. Clark,	"	12.33	
Wm. F. Conant	"	6.13	
Wm. F. Warner,	"	7.50	
David Story,	"	9.00	
Wm. D. Brackett,	"	7.00	
Wm. G. Brown,	Coal	137.15	
Lewis F. Howe,	sawing wood,	4.50	
John W. Crowell	" "	2.75	
Homer Howe,	" "	2.25	
Wm. Seward,	" "	1.80	
Joseph E. Cowen,	" "	1.50	
			243.66

REPAIRS, ETC.

C. Damon, White Lead,	$41.66	
A. Staniford, Painting School House,	53.44	
F. A Ross, Repairs,	10.00	
Robert Stone, "	7.00	
J. A. Newman, "	1.30	
E. Cogswell & Son, "	5.69	
S. W. Sanford, Repairing Black Boards,	42.48	
Hull & Fall, Lumber for repairs,	.68	
Geo. H. Lord, Nails,	4.48	
Mark Newman, Stoves, Grates, Linings, &c.,	36.86	

Bills allowed:

Lyman H. Daniels, Printing,	6.00	
Salem Observer, "	3.50	
J. M. Purinton, sundries furnished Willow Dale school,	6.55	
Arthur S. Kimball, lettering diplomas,	4.00	
Albert S. Hills, Brooms. Ink, &c., 1878 & '79,	7.75	
E. F. Brown, Crayons, Books, &c , 1877, '78, and '79,	28.60	
D. M. Tyler, Clock,	4.00	
New England School Furnishing Co.,	9.15	
Miscellaneous,	4.00	
		277.14
		$6059.17

CURRENT EXPENSES.

R. Hollings, Gas piping and fixtures for Town House,	$631.15	
P Spinney, Board of Gas workmen,	66.56	
Asa Lord 2d, Labor, digging trench,	5.25	
Luther Lord, " " "	5.20	
T. C. Tilon, Teaming and E. R. Road freight,	7.41	
		$715.57

CEMETERIES.

J. Damon, Stone,	$25.16	
Hull & Fall, lumber for steps and fence,	18 09	
E. Cogswell & Son, paint & lead for fence,	11,28	
Samuel H. Baker, painting fence,	18.80	
Asa Lord, sundries,	2.79	
E. C. Darling, labor,	35.00	
Wesley B. Copp, "	4.85	
Wm. P. Ross, "	8.45	
Est. of E. C. Darling, "	16.00	
Asa Lord 2d, "	9·00	
Luther Lord, "	29.85	
		$179.27

WALL AND FILLING OPPOSITE THE TOWN HOUSE.

Bills allowed:

George W. Fall,	labor,	$6.12	
George W. Brecklebank,	"	8.75	
Robert Stone,	"	1.50	
George C. Lord,	"	4.50	
Richard Moore,	"	3.00	
Webster Smith,	"	7 50	
William Kimball,	"	15 15	
Michael Ready,	teaming,	7 50	
D. S. Russell,	"	7.26	
Wm. G. Brown,	" stone,	11 00	
E. Cogswell & Son,	drain pipe,	11.77	
			$84.05

WELL ON HIGH STREET.

Geo B. Brown, Labor and materials as per contract,		$335.87
Hull & Fall, Lumber,		5.75
D. Grady,	labor,	12.00
John Doyle,	"	26.25
Wm. A. Walton,	"	19.50
James McLaughlin,	"	16.25
Nath'l H. Lord,	"	13.50
George T. Lord,	"	9.75
Edward Bodwell,	"	21.90
Asa Lord 2d,	"	33.75
Cornelius Cronin,	"	17.25
Foster Russell,	"	1.75
James. Scott, Jr.,	"	21.75
E. Ready,	"	17 25
Luther A. Lord,	"	3.00
Luther Lord,	"	33.75
Wm. Ready,	"	9.00

Bills allowed:

Moses Chapman,	"	4.15	
William L. Rust,	"	12.75	
William P. Ross,	"	11.95	
Jere'h Brocklebank,	"	4 50	
A. A. Scarles,	"	18.75	
Moses G. Lord,	"	2.25	
Henry Haskell,	"	.60	
D. R. Harris,	"	.75	
Webster Smith, blacksmith work,		13.25	
C. G. Haskell, use of Engine and derrick,		74.54	
M. P. Sias, use of Pump and freight,		35.00	
Wm. G. Brown, coal and wood,		14.00	
" " " teaming engine and derrick,		6.00	
I. K. Jewett, drills,		9.46	
N R. Farley, paid miscellaneous bills,		16.40	
Asa Lord, powder and fuse,		6.01	
Mark Newman, cannisters and fixing pump,		3.70	
			$832,43

Fairbanks & Co., Labor on Town Scales,		$55.02	
McQuestin & Fogg, Lumber for scales,		21.09	
Hull & Fall,	"	3.04	
D. L. Hodgkins,	"	2.10	
Lewis Choate,	"	11.52	
George Russell,	labor,	.50	
Foster Russell,	"	6.30	
Wm. P. Ross,	"	.75	
Eastern Rail Road,	Freight,	.65	
			$100.88

WELL, HEAD OF MINERAL STREET.

C. E. Brown,	Bricks,	$133.00	
D. L. Hodgkins,	lumber,	45.08	
Hull & Fall,	" and cement,	94.93	
Eastern Railroad, iron girders,		27.48	

Bills allowed:

Edward Bodwell,	labor,	12.30
Edward Ingalls,	"	12.00
Maynard Jewett,	"	3.75
Nath. H. Lord,	"	18.00
Richard Moore,	"	3.00
Wm. P. Gould,	"	29.25
John Sullivan,	"	13.50
George Richards,	"	14.25
Geo. C. Lord,	"	4.50
Wesley B. Copp,	"	4.50
Nath'l L. Clark,	"	5,00
Henry Haskell,	"	19 50
John A. Smith,	"	18.00
Moses G. Lord,	"	7.50
Eben Kimball,	"	8.75
W. F. Kenney,	"	18.00
T. E. Roberts,	"	5.00
E. T. Pike,	"	3.75
Geo. Russell,	"	15 00
Geo. W. Baker,	"	27.80
Chas. A. Peatfield,	"	7.20
J. F. Akerman,	"	2.10
Sydney Smith,	"	12.00
J. C. Low,	"	3.00
John M. Caldwell,	"	19.00
Dexter McIntire,	"	3 00
Wm. J. Goodwin,	"	7.50
Luther A. Lord,	"	22.50
F. A. Ross,	"	32.35
Wm. H. Bodwell,	"	1.50
Perley B. Lakeman,	"	11.25
A. A. Searles,	"	26.25
Jere'h Brocklebank,	"	1.50
Nath'l Hovey,	"	3.50
C. G. Haskell,	lumber,	15.54

Bills allowed :

C. G. Haskell, use of engine and derrick,	94 50	
George H. Lord, nails,	6.06	
Fulton Iron Foundry, iron cover,	10 00	
Webster Smith, blacksmith work, labor and material,	36.94	
Webster Smith, labor,	20.00	
John W. Russell, teaming,	3.75	
Albert Russell, use of pump,	12.25	
Asa Lord, sundries,	5.18	
S. F. Canney, sawing,	4.87	
Wm. G. Brown, coal and teaming engine, &c.,	15.16	
Miscellaneous bills,	15.25	
		$935.99
Wm. T. Averill, ringing bell,	$30.00	
Asher Blake, care of town clock,	20.00	
" " repairs on town clock,	5.00	
Lyman H. Daniels, printing town report,	52.00	
" " " " and advertising.	21.00	
Salem Observer, printing school report,	23.00	
N. R. Wait, taking census,	22.00	
Wm. Chapman, distributing reports,	3.00	
Albert Rogers. trimming trees,	5.00	
Aaron Cogswell, protecting "	10.94	
I. K. Jewett, " "	2.89	
A. A. Searles, care of buoys,	20.00	
E. Cogswell, & Son, paint, rope, &c., for buoy,	5.54	
Hull & Fali, lumber for buoy,	1.09	
E. Dole, spars for buoys,	3.00	
Webster Smith, work on buoys,	12.29	
J. H. Burnham, award of appraisors on diseased horses,	20.00	
Henry P. Ives, stationery,	19·75	
E. F. Brown, " 1878 and 1879,	7.28	
W. K. Bell, " and postage,	3 50	
J. Sargent, travelling expenses and postage,	4.93	
N. R. Farley, " ', " "	13.45	

Bills allowed:

Hull & Fall, lumber for water trough and platform,	6.00	
F. Russell, Jr., work at town house,	8.15	
E. T. Pike, " " " "	8.00	
John W. Newman, " " " "	2.62	
James T. Smith, " " " "	6.50	
Paid for cleaning at town house,	10.99	
J. Damon, wood at town house,	18.00	
J. S. Glover, coal " " "	44.63	
Wm. G. Brown, " " " "	54 30	
Ipswich Gas Co,	94.00	
N. R. Farley, copying record,	135.00	
W. W. Pierce, chandelier,	14.38	
T. C. Tilton, attendance at town house,	52.90	
T. C. Tilton, meals and attendance at lock-up,	6.90	
J. S. Glover, use of blocks at reservoir, 1877,	5.00	
J. A. Newman, sundries for town house,	2.21	
J. P. Lovell, sundries for police,	10.50	
Robert Stone, lantern post, & repairing gate,	4.50	
Webster Smith, committee and expense at Eagle Hill,	5.00	
A. H. Spiller, pump at High St. schoolhouse,	8.60	
George W. Baker, making trough,	3.16	
George Barker, horse hire,	6.50	
M. Newman, Work on Funnel and Furnace, town house,	20.38	
H. P. Willcomb, Express,	11.65	
Wm. G. Brown, rent of land for stone,	5.00	
Miscellaneous bills,	5.62	
		$856.15
		$3704.04

STREET LAMPS.

Bills allowed :

I. Dodge, care of lamps,	$453.57	
Nath'l Tufts, Lantern,	5.00	
W. Smith, repairs,	1.75	
H. P. Willcomb, Express.	.35	
		$460.67

The number of lamps now in use is 46.

FEES AND SALARIES.

Charles Palmer,	school committe,		1878,	$50.00	
Wesley K. Bell,	"	"	"	50.00	
Edw'd P, Kimball,	"	"	"	50.00	
N. R. Farley,	Salary,			100.00	
Edward P. Kimball,	"			100.00	
Edward G. Hull,	"			100.00	
Jonathan Sargent,	"			350.00	
Wesley K. Bell,	"			50.00	
					$350.00

Joseph Spiller,	police	services,	1878	$10.70	
J. F. Butler,	"	"	"	22.00	
Wm. P. Crane,	"	"		222.75	
E, T. Pike,	"	"		32.75	
T. C. Tilton,	"	"		117.00	
Maynard Jewett,	"	"		10.00	
R S. Gove,	"	"		145.50	
Arthur W. Dow,	"	"		3.00	
Charles H. Baker,	"	"		4.00	
Wm. M. Hills,	"	"		126.40	
T. B. Falls,	"	"		33.50	
N. B. Ross,	"	"		21.80	
Geo. W. Sherburne,	"	"		3.50	
Wm. Lord 3d,	"	"		12.00	
Joseph F. Quill,	"	"		119.00	
George Fall,	"	"		28.00	
John W. Russell,	"	"		19.00	
					$930.90

Bills allowed:

Joseph Spiller, truant officer, 1878,	$15.00	
Wm. Lord 3d, " " 1878,	15.00	
T. C. Tilton, keeper of the lock-up, 1878,	30.00	
" " " " " " " 1879,	12.50	
Wm Lord 3d, notifying town officers,	5.00	
N. R. Farley, balance salary for 1878,	100.00	
Philip E. Clark, returning deaths,	19.25	
George F. Bray, " "	3.25	
Wm. T. Averill, " "	.75	
E. Howe, " "	1.00	
O. O. Rundlett, " "	.50	
E. H. Patten, " "	.25	
W. K. Bell, collecting and recording Births, Marriages and Deaths,	48.55	
		$251.05
		$2031.95

FIRE DEPARTMENT.

ENGINEERS, &c.

Webster Smith,	$12.00	
Ezra W. Lord,	12 00	
Moses Spiller Jr.,	12.00	
Edward W. Choate,	12.00	
Nath'l Shatswell,	18.00	
Warren Engine Co., fifty men,	537.50	
Barnicoat Engine Co., forty-seven men,	447.50	
Hook & Ladder Co., twenty men,	238.00	
		$1289.00
James Boyd & Son, new hose,	$394.88	
Hunneman & Co., new hose and spanner,	385.00	
City of Lowell, hose carriage,	150.00	
E. P. Goodhue, Sails,	55.15	
Hinckley Bros., rope for engine,	7.63	
Eastern Rail Road, freight for hose carriage,	4.50	
		$997.16

Bills allowed:

Robert Jordan,	rubber coats for engineers,	$26.25
E. Cogswell & son,	refreshments for engine men,	5.28
P. Spinney,	refreshments for engine men,	4.00
C. Damon,	" " " "	14.23
Wm. G. Brown,	hauling engine to fire,	4.00
Wm P. Ross,	" Hook & Ladder to fire,	5.00
Webster Smith,	new Hook and repairing,	8.75
George Barker,	repairs,	3.05
Amos Bray,	"	10.40
Eben Kimball,	" of reservoirs,	7.50
Mark Newman,	lantern, lamp, repairs, &c.,	7.67
M. C. Warren & Co.,	Lock & Keys,	4.32
A. S. Hills.	Oil, pails, &c., 1878 & 1879,	3.57
Asa Lord,	sundries, 1878 & 1879,	9.43
Benj. Newman,	Paint and varnish,	1.45
Geo. C. Lord,	care of engine, cleaning and oiling hose,	22.00
Geo. W. Sherburne,	care of engine, cleaning and oiling hose,	18.50
Moses Spiller Jr.,	cleaning hose,	3.00
Hale Wait,	" "	2.85
James H. Hull,	" "	2.50
O. M. Gracy,	watching fire,	2.25
S. Brown,	" "	1.80
Alfred Norman.	" "	2.25
Stephen M. Ross,	" "	1.50
W. B. Clark,	" "	1.50
Luther Lord,	" "	1.80
L. Brocklebank,	" "	2.25
Geo. Bancroft,	" "	2.50
John Rhodes,	" "	1.25
Wm. Brocklebank,	" "	1.25
L. M. Blaisdell,	" "	2.50
Geo. W. Stone,	" "	1.00

Bills allowed:

Fred Fall,	watching fire,	1.60	
Charles W. Lord,	" "	1.25	
Wm. F Wait,	" "	1.25	
John Lane,	" "	1.50	
Hale Wait,	watchman,	13.50	
Geo. C. Lord,	"	54.05	
Stephen R. Harris,	"	49.75	
Arthur W. Dow,	"	31.50	
Daniel B. Blake,	"	14.00	
Moses Spiller Jr.,	"	74.75	
Belt and Leather Stuffing Co., Oil,		22 90	
Geo. H. Lord, tools,		1.56	
S. N. Baker, repairing fence,		2.50	
W. Smith, travelling expenses,		4.40	
Lyman H. Daniels, printing,		1.50	
W. B Copp, gravel at engine house,		1.25	
John W. Russell, teaming,		1.75	
H. P. Willcomb, express,		2.05	
Wm. G. Brown, rent of land for engine house, 1879,		12.00	
James Damon, wood,		6.25	
J. S. Glover, coal,		5.53	
Wm. G. Brown, coal,		11.82	
Miscellaneous,		2.45	
			$503.81
			$2789.97

HIGHWAYS.

Appropriation,	$3500.00
E. Cogswell & Son, drain pipe,	$85.09
D. L. Hodgkins, Lumber,	17.81
Hull & Fall, "	51.79
Rockport Granite Co., for stone,	126.00
S. F. Canney, planing railing,	3.50

Bills allowed:

E. M. Burnham,	Gravel,	56.76	
Wm. Garrette,	"	10.00	
Clarence Coburn,	"	4.20	
James H. Wiley,	"	2.56	
Thomas R. Lord,	"	12.18	
E. Dole,	"	3.55	
M. Nolan, blacksmith work,		2.99	
W Smith, "	"	4.00	
Foster Russell, work on bridges & railings,		10.09	
Foster Russell Jr., " "	" "	23.90	
P. Condon, painting bridge and railing,		14.10	
J. W. Bond, work on bridge and fence,		7.50	
F. Willcomb, nails,		.45	
James H Lakeman, making snow plow,		3.50	
Wm. G. Brown, teaming stone,		25.00	
Aaron Cogswell, paving stones,		6.50	
" "	surveying Scotts' Hill,	2.50	
Miscellaneous,		2.35	
			$476.32
For clearing snow,			1287.35
For labor,			1444.07
			$3207.74

Property owned by the town, to be used for the Highways: 1 Plough, 5 Pickaxes, 6 Snow Ploughs, and about 100 tons of Covering and other stone.

POOR DEPARTMENT.

Dr.

Estate of J. L. Ross,	rent,	$50.00
William Stevens,	"	35.75
Mary A. Potter,	"	30.00
Ruth Baker,	"	5.00
C. M. Jones,	"	32.00
Thomas H. Lord,	"	25.00

Bills allowed:

F. Mitchell,	rent,	6.00	
L. Choate,	" of woodhouse,	12.00	
			$195.75
J. S. Glover,	coal,	$91.01	
W. G. Brown,	"	4.25	
D. G. Chapman,	wood,	12.00	
Est. of A. H. Wildes,	"	21.10	
J. H. Wiley,	"	12.00	
Geo. E. Lord,	"	9.00	
Wood from Farm,	"	28.00	
			$177.36

PARTIAL SUPPLIES.

E. Cogswell & Son,	groceries,	$43.00	
Asa Lord,	"	100.00	
Geo. H. Dixson,	"	8.00	
C. Damon,	"	94.00	
A. S. Hills,	"	20.00	
I. K. Jewett,	"	4.00	
F. Willcomb,	"	27.00	
T. E. Condon,	"	4.00	
			$300.00
Eastern Rail Road poor travellers,		$7.50	
S. E. Fewkes, board of J. Fewkes,		37.50	
S. L. Foster, " of Rufus Langley,		10.00	
J. A. Blake, medicine for J. Mason,		8.70	
P. Spinney, meals for travellers,		1.50	
E. Bailey, supplies,		8.50	
Luther Wait, shoes,		3.10	
Moses G. Lord, sawing wood,		.50	
Wm. P. Ross, delivering wood,		9.18	
E. T. Pike, travelling expenses,		4.63	
N. R. Farley, " "		2.60	
Miscellaneous,		1.25	
			$94.96

Bills allowed:

POOR IN OTHER TOWNS.

City of Lynn, supplies to Sarah Wade,	$1.50	
" " Newburyport, supplies to Fuller and Pickard,	89.00	
City of Gloucester, supplies to Anna Chapman,	30.00	
City of Salem, supplies to Durgin, Barker & Carr,	240.15	
City of Boston, supplies,	91.31	
Town of Malden, supplies to C. H. Robbins,	162.00	
Town of Quincy, expense returning W. Leonard,	6.63	
		$620.59
T. E. Condon, supplies for tramps,	$25.26	
T. C. Tilton, care of tramps,	78.50	
		$103.76
		$1492.42

Number of tramps provided for, 516.

CR.

Received from North Andover,	$9.62	
" " New Bedford,	6.00	
" " Lowell,	5.00	
" " Salem,	13.80	
" " Commonwealth,	32.00	
Due from Commonwealth,	14.70	
Wood on hand,	40.00	
		$121.12
Balance,		1371.30
		$1492,42

INVENTORY OF PROPERTY AT THE FARM, STOCK, ETC.

	1879.		1880.			
	No.	Value.	No.	Value.	Inc.	Dec.
Oxen,	6	$675	6	$675		
Cows,	14	560	12	480		$80
Heifers,	17	595	10	350		245
Steers,	4	140	6	210	$70	
Calves,	4	48	12	144	96	
Yearlings,	2	40	4	80	40	
Bulls,	1	40	1	40		
Horses,	2	430	2	430		
Fat Hogs,	1	20	2	40	20	
Shoats,	13	130	7	70		60
Fowls,	33	16	30	15		1
Ducks,	11	6	11	6		
Turkeys,	3	6	1	2		4
Horse wagon,	1	190	1	190		
Sleigh,	1	40	1	40		
Ox wagons,	3	340	3	340		
Ox carts,	2	100	2	100		
Mowing machine & harn's	1	124	1	124		
Ploughs,	8	96	9	108	12	
Cultivators,	2	18	2	18		
Harrows,	3	51	3	51		
Ox sled.	1	15	2	20	5	
Wood,	30	210	30	210		
Tons of coal,	11	88	16 1-2	112	24	
Groceries,		90		90		
Cloth,		18		25	7	
Futniture and bedding,		300		300		
Cooking range and fixtures,		100		100		
Stoves,		110		110		
Sewing machines,	1	40	1	40		
Washing "	1	14	1	14		
Winnowing mills,	1	8	1	8		
Wheel Rakes	1	35	1	35		
Tools,		150		160	10	
Hay Tedder,	1	75	1	75		
		$4918		$4812	$284	$390

INVENTORY OF PROPERTY AT THE FARM, PRODUCE, ETC.

		1879.		1880.			
		No.	Value.	No.	Value.	Inc.	Dec.
Corn,	bushels,	290	290	250	250		40
Barley,	"	80	68	42	36		32
Rye,	"	17	14	13	11		3
Beans,	"	2 1-2	5	3	6	1	
Peas,	"	1	2	1-2	1		1
Potatoes,	"	120	84	140	98	14	
Roots,	"	220	66	200	60		6
Beef,	bbls.,	3	45	1-2	8		37
Pork,	"	2	50	2	50		
Cider,	"	6	24	3 1-2	12		12
Apples,	"	2	2	6	12	10	
Soap,	"	2	8	1 1-2	6		2
Ham,	pounds,	216	28	300	39	11	
Beef,	"	300	30	450	45	15	
Fish,	"	180	9	200	10	1	
Candles,	"	27	3.40	35	5	1.60	
Lard,	"	100	15	75	13		2
Tallow,	"	30	4	22	3		1
Butter,	"	55	16	125	38	22	
English hay, market	tons,	16	224	19	285	61	
English hay,	"	14	210	15	225	15	
Salt hay and black grass.		25	250	45	450	200	
Salt hay, market	tons,	40	320	40	320		
Thatch,	"	27	216	30	240	24	
Corn fodder	"	8	80	8	80		
Straw,	"	2	30	1 1-2	20		10
Rowen,	"	2	32.50	2	32.50		
Grass seed,			2.50		1.50		1
Pickles,	gallons,			4	1.50	1.50	
Vinegar,	"			35	7	7	
Dried apples.	lbs.,			25	3	3	
			$2128.40		$2368.50	$387.10	$147.00
			4918.00		4812.00	284.00	390.00
			$7046.40		$7180.00	$671.10	$538.00
					7046.40	537.00	
					$134.10	$134.10	

TOWN FARM.

Bills allowed:

Chas. W. Dodge, repairing wagon,	$12.35	
Robert Stone, labor, repairing,	33.75	
Eben Kimball, " "	15.00	
E. W. Choate, use of moving gear,	4.00	
William Stone, ink for trees,	10.90	
George Barker, repairs,	18.46	
S. F. Canney, sawing stock for blinds,	3.80	
		$98.26
M. Nolan, blacksmith work,	$45.66	
Benj. H. Smith, " "	41.06	
Webster Smith, " "	12.73	
		$99.45
D. L. Hodgkins, lumber,	$5.35	
Hull & Fall, "	119.99	
A. Staniford, painting blinds,	47.20	
J. A. Newman, hinges, fastenings, &c.,	37.21	
Geo. H. Lord, nails and tools,	9.41	
Benj. Newman, paint and oil,	10.56	
		$229.72
S. N. Baker, clothing,	$68.72	
R. Jordan, "	34.83	
Geo. W. Ellis, boots and shoes,	22.45	
Jos. Johnson, " " "	2.30	
Luther Wait, " " "	3.75	
Wm. I. Johnson, " " "	35.50	
W. S. Russell, dry goods,	22.60	
E. Cogswell & Son, " "	11.82	
Asa Lord, " "	4.94	
C. Damon, " "	30.87	
		$237.78

W. E. Tucker, medical attendance,	$30.00	
J. A. Blake, medicine,	42.10	
E. F. Brown, "	13.15	
		$85.25
William White, bread,	$2.92	
M. B. Shattuck, fish,	49.06	
J. Cleaves, "	.45	
Geo. H. Green, meat,	42.44	
M. Whittier, "	141.57	
J. Stackpole, soap,	4.00	
D. T. Perley, oxen,	125.00	
M. Newman, stoves, castings, &c.,	21.91	
J. S. Glover, coal,	77.97	
Wm. G. Brown, "	50.43	
Philip Clark, two coffins,	33.00	
Whittemore Bros., plough,	17.75	
J. A. Newman, tools.	6.30	
H. A. Lord, "	10.00	
E. Cogswell & Son, drain pipe,	19.76	
E. Cogswell & Son, grass seed and tools,	23.35	
C. Damon, oil carpet,	12.50	
C. Damon, grass seeds and tools,	10.55	
		$648.96
Asa Lord, groceries,	$119.80	
E. Cogswell & Son, "	168.90	
Geo. H. Dixson, "	21.94	
A. S. Hills, "	43.86	
C. Damon, "	345.74	
Allen & Woodworth, groceries,	54.47	
T. E. Condon, groceries,	13.80	
Eastern Rail Road, freight,	1.44	
		$769.95
A. S. Hills, meal,	$16.50	
Asa Lord, "	28.45	
E. Cogswell & Son, " and oats,	50.64	
		$95.59

Bills allowed:		
M. Warner, labor,	$70.00	
C. Warner, "	78.00	
D. A. Warner, Superintendent,	423.11	
Luther Nourse, labor,	11.25	
David Low, "	89.00	
		671.36
		$2936.32
Bills paid by the Superintendent,		671.10
		$3607.42

Cr.

By sales from Farm.		
English hay,	$249.22	
Salt hay and thatch,	128.98	
Straw and mulch,	3.65	
Barley,	45.00	
Butter,	41.00	
Eggs,	11.20	
Milk,	12 10	
Oxen and Steer,	215.00	
Cows,	344.00	
Calves,	20.50	
Pigs,	27.00	
Hides,	10.87	
Keeping horse,	2.00	
Wood,	28.00	
Labor off the Farm,	38.50	
Rec'd from Est. of J. Leatherland,	302.92	
	$1479.94	
Increase of personal property,	134.10	
	$1614.04	
Balance, being expense,	1993.38	
	$3607.42	

OVERSEERS' DEPARTMENT.

DR.

To bills in their hands at last settlement,	$48.63	
Of that amount there is uncollectable,	3.02	
Balance left,		$45.61
To sales from Farm,		505.92
Rec'd from estate of J. Leatherland,		302.92
		$854.45

CR.

By Cash paid Town Treasurer,	$528.32
By Cash paid Town Treas., bills of 1878,	40.11
By bills in their hands,	286.02
	$854.45

Expense and Income Acc't for year ending Feb. 1, 1880.

EXPENSE.

For Schools,	$6059.17
Current expenses,	3704.34
Lighting streets,	460.67
Fees and salaries,	2031.95
Fire Department,	2789.97
Poor, balance of account,	1371.30
Farm, " "	1993.38
Highways,	3207.74
Interest on town notes,	1392.87
Discount on taxes,	530.86
Abatements.	245.57
	$23,787.82

INCOME.

Amount raised for town purposes,	$18,652.84
Received of State, Corporation Tax,	933.82
Received of State, Bank Tax,	689.70
Received of State, School Fund,	204.77
Received of County, dog licenses,	211.76
Received interest on taxes,	27.62
Received interest on deposits,	25.66
Rec'd income of town property, licenses &c.,	577.81
Balance, being expense beyond income,	2463.84
	$23,787.82

JONATHAN SARGENT, Treasurer & Collector.

DR.

To cash on hand Feb. 1, 1879,	$4674.93
Uncollected taxes,	1342.82
Cash rec'd from State, Corporation tax,	933.82
" " " " Bank tax,	689.70
" " " " State Aid,	2217.00
" " " " School Fund,	204.77
" " " " Poor account,	32.00
" " " other towns, poor acc't,	34.42
State tax committed to him,	605.00
County tax " "	1975.74
Town tax, " "	17811.90
Overlayings, " "	840.94
Money hired on town notes,	9500.00
Cash received for interest on deposits,	25.66
" " " " " taxes,	27.62
" " " Auctioneer's license,	2.00
" " " liquor licenses,	100.00
" " " dog licenses,	211.76
" " Overseers' sales from Farm,	265.51
" " Est. of J. Leatherland,	302.92
" " Income of Town House,	402.81
" " " of Town Scales,	75.00
" " grass on the South Common,	3.00
" " for Stone,	2.22
" " teaming Loam,	2.40
	$42,283.94

Cr.

By cash paid on order, drawn by Selectmen, 1878,		$185.35
" " " " " " " State Aid, 1878,		52.00
Whole amount orders drawn 1879,	$22682.59	
Less unpaid,	126.44	
By cash paid on orders drawn in 1879,		22,556.14
Whole amount orders drawn for State Aid, 1879,	$2012.50	
Less unpaid,	48 00	
By cash paid on orders drawn for State Aid, 1879,		1964.50
" " " for relief rendered under State Aid Act of 1879,		8.00
By cash paid principal on town notes,		10656.00
" " " interest on town notes,		1392.87
" " " Commonwealth State tax,		605.00
" " " " liquor licenses,		25.00
" " " County of Essex, County tax,		1975.74
" " " Discount on taxes,		530.86
" " " Abatement of taxes,		245.57
" " " uncollected taxes,		1160.46
" " " on hand,		928.45
		$42,283.94

Town in balance of all Accounts.

Dr.

To notes payable,	$22,635.00
Orders drawn and not paid, 1878,	12.95
" " " " " 1879,	126.44
State Aid allowed and not paid,	48.00
Balance,	41,710.08
	64,532.47

Cr.

By balance in the treasurer's hands,	$2088.91
Amount due from State, for State Aid allowed,	2025.50
" " from Overseers, farm bills in their hands,	286.52
	$4400.93
By personal property:	
At the Farm,	$7182.54
Engine apparatus and houses,	5000.00
Hearse,	600.00
Furniture and Scales in Town House,	500.00
Hay Scales,	800.00
Safes for Treasurer and Clerk,	429.00
	$14,511.54
By Real Estate:	
Farm,	$16,000.00
Town House,	16,000.00
Woodland in Linebrook,	100.00
" at Common Fields,	65.00
Turkey Shore Pasture,	100.00
Thatch bank at Great Flats,	200.00
" " at Third Creek,	75.00
School Houses,	12,500.00

Gravel pit near Peatfield's	80.00
" " " Grammar School House,	100.00
" " " J. C. Carlisle's,	150.00
" " on Mount Pleasant,	100.00
" " in Candlewood.	50.00
Pounds,	100.00
	$45,620.00
	$64,532.47

The amount of debt against the town February 1, 1879, was $23,791.00. The present amount is $22,635.00, a decrease of $1,156.00

The whole number of inmates at the farm the past year was twenty; the average number nineteen. The present number is seventeen. The cost of support, by the usual mode of computation, was two dollars and ninety cents per week.

Although we have placed the value of the Farm in the inventory at the same price it has been for a great number of years, yet we think that the improvements in the buildings, and Farm generally, made within the last two or three years, would justify a higher valuation.

Respectfully submitted,

NATHANIEL R. FARLEY,
EDWARD P. KIMBALL,
EDWARD G. HULL,
} Selectmen of Ipswich.

ESSEX, SS. TO EITHER OF THE CONSTABLES OF THE TOWN OF IPSWICH, IN SAID COUNTY: GREETING:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the legal voters of said town to meet at the town house in said town, on Monday, the first day of March, next, at nine o'clock A. M., then and there to act on the following articles, viz:

ARTICLE 1. To choose a moderator.

ART. 2. To choose the necessary town officers, and grant them such pay for their services as the town may think proper.

ART. 3. To raise money for the support of the High and Common schools.

ART. 4. To raise money for the Highways, and determine the manner of apportioning the same.

ART. 5. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

ART. 6. To see what compensation shall be allowed the Enginemen the ensuing year.

ART. 7. To see if the town will authorize the Treasurer to renew notes now due.

ART. 8. To see what Discount, if any, shall be allowed to those persons who pay their taxes before the prescribed time of payment.

ART. 9. To see if the town will authorize the Treasurer to hire money in anticipation of the taxes.

Art. 10. To see if the town will direct the Treasurer to collect interest on all taxes remaining unpaid after they are due.

ART. 11. To see if the town will accept the list of Jurors as prepared and posted by the Selectmen.

ART. 12. To hear and act on the report of Committees.

ART. 13. To hear and act on an order of notice from the County Commissioners in relation to a road and bridge from the foot of Green street across Ipswich river to Turkey Shore and thence to the Essex road.

ART. 14. To see what action the town will take in regard to esrablishing evening schools and appropriating money for the same.

ART. 15. To see if the town will vote to instruct the Selectmen to enforce the license law, and appropriate money for that purpose.

ART. 16. To see it the town will authorize the Selectmen to let the public Temperance societies have the use use of the lower town hall for their weekly meetings free of expense.

ART. 17. To see what action the town will take in regard to providing a suitable building for the Warren Engine and the new Hose Carriage.

And you are hereby directed to serve this warrant by publishing the same once in the Ipswich Chronicle, and posting up attested copies of the same at each of the Meeting Houses, Town House, and at the School House in the North North district, three days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands this nineteenth day of February, A. D. 1880.

NATHANIEL R. FARLEY,
EDWARD P. KIMBALL,
EDWARD G. HULL,
} Selectmen of Ipswich.

REPORT

OF A

COMMITTEE OF THE TOWN OF IPSWICH,

IN RELATION TO

CLAM FLATS AND OTHER TOWN PROPERTY.

PRINTED BY ORDER OF THE TOWN.

BOSTON:

PRINTED BY SAMUEL N. DICKINSON.

1843.

DEED TO WINTHROP AND OTHERS.

"I Masconnomet, Sagamore of Agawam, do by these presents acknowledge to have received of Mr. John Winthrop the sum of £20, in full satisfaction of all the right, property, and claim I have, or ought to have, unto all the land, lying and being in the Bay of Agawam, alias Ipswich, being so called now by the English, as well as such land, as I formerly reserved unto my own use at Chebacco, as also all other land, belonging to me in these parts, Mr. Dummer's farm excepted only; and I hereby relinquish all the right and interest I have unto all the havens, rivers, creeks, islands, huntings, and fishings, with all the woods, swamps, timber, and whatever else is, or may be, in or upon the said ground to me belonging: and I do hereby acknowledge to have received full satisfaction from the said John Winthrop for all former agreements, touching the premises and parts of them; and I do hereby bind myself to make good the aforesaid bargain and sale unto the said John Winthrop, his heirs and assigns forever, and to secure him against the title and claim of all other Indians and natives whatsoever. Witness my hand.

28*th of June*, 1638.

Witness hereunto,
John Joyliffe,
James Downing,
Thomas Caytimore,
Robert Harding.

Masconnomet,

his § mark."

1639, Nov. 5th. Ipswich is required to pay John Winthrop, Jr. the £20 which he paid the Sagamore for his right to their land.

To the Inhabitants of the Town of Ipswich, in legal Town Meeting assembled:

The Committee appointed by the Town, at a Meeting held April 28, 1840, *in relation to a suit against several citizens of the Town, then pending, touching the Clam Flats, and the Committee appointed at a Town Meeting, March* 15, 1841, *to look up Town Property, being the same, have attended to the duties of both appointments, and now submit the following*

REPORT:

The committee have viewed, at the request of Edward Harris, a piece of land on the lane from the Rowley road to his house, and adjoining land of Nathaniel Lord, as described by a committee of the town, in their report April 9, 1824, and claimed by the town, containing about sixty-three rods; also, a piece of land, northerly of his barn, standing on the corner of his land, by said lane and road, and bounded by said road and his land, formerly a gravel pit belonging to the town, and containing, as is supposed, about forty rods,—and would recommend the sale of said land to said Harris, for the sum of twenty-seven dollars, fifty cents, by a deed of quitclaim.

The committee visited in June, 1841, the gravel pit on Back lane, so called, and found by the deed and plan that the town had, by digging, trespassed on land of William Conant and George Chadwick, and also that the barn of Robert Kimball stood partly on land of the town; but as the town afterward referred the whole subject to the selectmen, the committee took no further action thereon. The committee would recommend the sale of the old gravel pit at the northerly end of said lane, and bounded by land of Nathaniel Lord, junior, esquire, and Aaron Jewett, it being of no use to the town: provided a reasonable offer should be made for the same, containing, as by plan, two acres and four rods.

On the same day the committee visited the gravel pit on School street, and found by a deed from Samuel Wade, and a plan accompanying the same, the town possessed of a good title, with the boundary lines fully marked and defined. Mr. Wade was of opinion that he had a right to claim all the soil, or in other words, all that was not gravel, as belonging to him; but, according to the terms of the deed and the bargain made with him, as understood at the time by Messrs. John Baker, jr. and Joseph Kinsman, who marked out and appraised the same, by mutual agreement of parties, when the town made their purchase, it does not appear that any such right was reserved to him.

The committee find by examination in relation to the gravel pit near the dwelling house formerly of Michael Brown, and now owned

by Ira Worcester, that the gravel pit pasture is named in the will of Jonathan Wade, in 1749; and again in his inventory it is said to contain about twenty-five acres, being valued at £281 5s; again, in two deeds from the heirs of Elizabeth Farley to Aaron Smith and Asa Baker, book 152, leaf 252, May 7, 1790 — one acre being expressly reserved as belonging to the town; and again in a deed from Aaron Smith to Asa Baker, book 154, leaf 185, April 20, 1792. This last deed places the whole estate at the disposal of Asa Baker, with the reservation of one acre thereof belonging to the town. In the division of Mr. Baker's real estate among his heirs, made at their request by Daniel Noyes, Jabez Farley, and Joshua Giddings, esquires, a committee appointed for the purpose, and assented to by said heirs, and accepted 1814, April 6, the gravel pit belonging to the town is reserved, as appears by the following extract from the return of said committee. "No. 2. We have set to number two the northerly part of the gravel pit lot, containing ten and a half acres, bounded as follows, viz: beginning at the northwesterly corner thereof at the county road, and from thence running easterly, northerly, easterly and southeasterly, by land of Nathaniel Wade, esquire, and Aaron Burnham, to land of Asa Andrews, esquire, thence running southeasterly by land of said Andrews to an ash tree, from thence running westerly on a straight line to the county road, and from thence running northerly by the county road nineteen rods and twenty-one links; within the above bounds is included a gravel pit containing one acre, which belongs to the town of Ipswich; and have appraised this division at $570." The above described estate was assigned to Mr. Baker's daughter, Dorcas Brown, wife of William Brown, who conveyed the same by deed to George Baker, reserving the town's acre, as above, book 203, leaf 100, April 20, 1814. George Baker conveyed it, April 30, 1830, with the same reservation, to Michael Brown and wife, book 257, leaf 54. But in the next deed of conveyance of the same premises, given by Polly Brown, widow of Michael Brown, to Ira Worcester, book 324, leaf 95, the committee find a material variation; it is in these words, "reserving, however, all rights of the inhabitants of said Ipswich to dig and take gravel from said lot, and reserving also all the rights of said inhabitants, as secured and granted by the deed of Asa Baker aforesaid to them, book 160, leaf 232."

The committee proposed to Mr. Worcester to mark out and define the lines of the acre belonging to the town; the proposition was accepted, and Mr. Cogswell was employed to survey the same, put down stakes and take a plan of the estate, which is herewith submitted. Mr. Worcester subsequently withdrew his assent, intimating that he would do nothing further in regard to the same.

The committee would respectfully recommend that an application be made by the town to the proper authority for the appointment of a committee to set off, by metes and bounds, the acre belonging to the town, unless the matter can be speedily settled by mutual agreement of the parties interested. Any difficulty that may seem to be growing out of Mr. Worcester's deed would then be at once and forever put at rest.

The committee have visited the gravel pit on the Topsfield road, and find a grant of two rods square to Robert Cross, (now Hobbs's,) May 3, 1735; also a grant to Francis Foster, of 30 feet square, near

the above, March 3, 1746, (now Miss Wait's;) also a grant to Rebekah Wait, 40 feet front and rear, 24 feet west end, 20 feet east end, April 3, 1786, (now Mrs. Treadwell's.) No other grants are believed to exist in this vicinity. As the above estates respectively improve more than their grants, together with John Kimball, junior, the committee would recommend that the town allot to each of the granted estates such proportion of the land as may seem expedient, leaving the necessary gang-ways to each and to the gravel pit, free of cost; and require of Mr. Kimball payment of a reasonable consideration for a valuable spring which is cut off from the citizens; and further, that the gravel pit be sold to Jacob Brown, as it would be of advantage to his land adjoining—all by quit-claim. This arrangement would enable the several owners to defend their respective estates, whereas it is believed they could not defend under any existing title.

The committee have viewed the marsh and thatch ground of Joshua Giddings, at the north part of Treadwell's island and east of Deep hole, so called, and find by a deed from Thomas Boardman to Solomon Giddings, April 29, 1783, book 114, leaf 69, and by a deed from Thomas Burnham to Joshua Giddings, November 24, 1803, book 197, leaf 67, that the said Giddings holds estate bounded south and west on Treadwell's island, north, east and south on Ipswich river to Kill creek, so called. The above deeds convey the marsh and thatch banks, no mention being made of clams or sand. As the commoners held possession of the clam flats east of Deep hole (as appears by their prosecuting Thomas Spiller, a living witness, for digging there without a permit,) as long as they remained a corporation, and then conveyed them to the town, it is to be presumed they now belong to the town.

The committee are unable to find any thing definite in relation to Jeffrey's neck, so far as relates to the property of the town therein.

Up to 1670, the seven men, the commoners, the selectmen, the town, and the freemen, all at different times exercised control over it, and passed votes and orders as to its care and management. 1639—Fence and gate over Neck creek. 1642—Labor to stop cattle. 1650—Felling of timber forbidden. 1653—Forty men ordered out to hoe up weeds. 1658—Liberty granted to Robert Roberts to build a house near the spring, the property still to remain in the town. 1662—Fence viewers chosen by commoners and confirmed by the selectmen. 1668—Certain cattle ordered from cow commons to Jeffrey's neck. 1709–10, March 24—Col. Samuel Appleton, Capt. William Goodhue and Mr. Jonathan Wade were appointed a committee of the commoners "to divide those parts of the lands formerly voted by the commoners, to wit: Jeffrey's neck and thatch banks and common marsh, and every ancient commoner and new commoner shall have respective lots on the neck and also on the banks and marsh, according to vote—25, 11, 1708-9." But no report from that committee appears on the records. The clam-houses have, it is believed, stood at Eagle hills, so called, for more than seventy years, no rent ever having been paid. It further appears, that in 1767 a committee of the commoners was chosen to look up undrawn rights on the neck, and they reported five old and sixteen new rights undrawn. Subsequently some rights were granted by the commoners. By the report of the above committee, it would appear that the report of a committee of the town in 1816, that eleven old and twenty-one new rights were undrawn, could not have been cor-

rect, unless more lots were laid out after 1767. And here the subject must rest, unless the town can have recourse to the Neck or other records.

In relation to Plum island, the committee find, as early as 1650 and 1651, that the seven men order the cutting and disposal of grass. 1664 — The selectmen order the cutting of grass on Plumb and Grape islands. 1664 — The town vote that Plum island, Hog island, and Castle neck be divided among such as have rights to commons according to law. 1665, April 10 — The selectmen make report of their doings in full, as annexed. [See page 11.] It appears by their report that the beaches and gall'd hills, or sand knolls, were not allotted or granted. But in the course of time deeds were given, extending from the bay across to Plum island river, viz: a deed from Stephen Emerson to Ralph Cross, January 3, 1739-40, book 96, leaf 174. Cross held under this deed for more than thirty years, when he found himself in difficulty with the commoners in relation to the clam flats, in consequence of which the commoners, January 5, 1767, appointed Major John Baker a committee to treat with Mr. Cross, with full power to sell and convey, by deed of quit-claim, for a valuable consideration, the flats in dispute, which resulted in a conveyance, by such a deed, of all the flats conveyed by his former deed from said Emerson, for £4 16s., April 4, 1769, book 126, leaf 274. This appears to have been the only difficulty which the commoners ever had as regards any claim to their flats; but it is to be presumed that an attempt was made to hold the flats as early as 1669, for, on the petition of inhabitants of Ipswich, the general court order that the common law shall be valid in relation to lines upon rivers and the sea, unless other bounds are given in the deed. This order was but four years after the laying out of Plum island, Hog island, and Castle neck, and probably grew out of some of the claims of lot-holders; it is further probable, that Ralph Cross made his purchase one hundred years after, under this order of the general court. As regards the Lower or Stage island farm, the committee find by a deed from Jabez Treadwell and wife to Ebenezer Sutton, April 1, 1793, book 165, leaf 50, no mention is made of Plum island river, but several deeds are referred to as describing his bounds, not in possession of the committee. In the deed from E. Sutton to Joseph Gerrish, February 28, 1816, book 210, leaf 225, Plum island river is named. In the deed from Joseph Gerrish to Daniel Lord and Daniel Lummus, March 20, 1828, book 248, leaf 149, Sutton's deed is referred to in describing the estate. The deed from D. Lord and D. Lummus to Francis J. Oliver, book 252, leaf 26, is not in possession of the committee. The deed from F. J. Oliver to Daniel Dole, September 22, 1834, book 278, leaf 62, bounds Mr. Dole on Ipswich bay, Ipswich river, and Plum island sound, including clam flats and sand banks. Thus the town finds itself in the same situation as the commoners were, in 1769, and the committee would recommend the same course which they pursued, viz: Appoint a committee with full power to treat with Mr. Dole for the sale, for a valuable consideration, of all the sand or sand knolls lying between the Rowley line and Bar island head, and all the beaches, sands and clam flats in Ipswich river and Plum island sound, adjoining Stage and Bar islands, that appear to be included in his deed from F. J. Oliver, as above. Sandy point is understood to have been annually leased by Mr. Dole for several years past. A gentleman engaged in transporting sand to Boston during the last

summer, claimed the exclusive right of taking sand therefrom, under a lease from him, and some of our own citizens, who wanted sand, had to pay this gentleman two cents a ton for the same. The committee are informed that for the year ending March, 1843, Mr. Dole leased said Sandy point for two hundred dollars.

1757 — The commoners voted that Capt. Jonathan Fellows, of Cape Ann, have the liberty of all the sand lying in the town of Ipswich, for the space of one year, for the sum of two pounds thirteen shillings and four pence in money. And the next year after the commoners granted all their property to the town, it appears by the town records, April 20, 1789, that Timothy Bragg, deacon Nathaniel Kimball, John Manning, esquire, capt. Daniel Giddings, and Asa Smith were appointed a committee to take care of and let out clam flats and sand banks. It thus appears that the commoners, and subsequently the town, had exclusive control of all the clam flats and sand banks in Ipswich and Plum island rivers.

Your committee would respectfully call the attention of the town to the report of a committee made March 2, 1840, in relation to the clam flats lying on Essex river. [See page 10.] A plan was taken at that time, estimating more than one hundred acres belonging to the town, a large part of which was considered good clam ground. It is stated by men conversant with the business, that the clams are fast diminishing in Ipswich and Plum island rivers, while the grounds on Essex river are trespassed upon by men from other towns, to the injury of Ipswich men engaged in the business. By underbidding, as your committee are informed, men from another town supplied nearly the whole market with fresh bait during the winter of 1841-'42, reducing the Ipswich supply to less than seventy barrels.

The committee believe the time has arrived when the town should take a decided stand in relation to their clam grounds, and prosecute trespassers to the full extent of the law recently enacted for their protection. They would here refer the town to their former report, made and accepted by the town, March 15, 1841. [See page 8.] Also to the above law. [See page 11.] The law suit pending when that report was made has since been settled by a nonsuit of the plaintiffs, which was ordered at the June term of the Court of Common Pleas, 1841. The costs, amounting to the sum of will, when recovered, be paid into the town treasury.

In conclusion, the committee would remark, that the instructions of the town required them, in the discharge of the duties assigned them, to search the records of more than two hundred years, and examine various ancient grants, orders, decrees, and deeds, and often to confer with many of the aged citizens and others, to obtain important facts. This consideration, your committee trust, will furnish a sufficient apology for any and all delays, and now ask to be discharged.

All which is respectfully submitted.

AARON WALLIS,
JOSIAH CALDWELL,
CHARLES KIMBALL,
} *Committee.*

IPSWICH, January 23, 1843.

To the Inhabitants of the Town of Ipswich, in legal Town Meeting assembled:

The subscribers, a Committee appointed at a Town Meeting held on the 28th of April last, to take such measures in reference to a pending suit against several citizens of the town, and the protection of the Clam Flats, as they might think fit, submit the following

REPORT:

The Clam Flats appear to have been the property of the commoners until they were granted by them to the town on the ninth of June, 1788. The commoners were the proprietors of the common and undivided lands in Ipswich, being all the lands to which individuals had no title.

In 1638, June 28 — Masconnomet, Sagamore of Agawam, conveyed by deed [see p. 2,] to John Winthrop, all his right, property and claim unto all the land lying and being in the Bay of Agawam, alias Ipswich, including all his right and interest unto all the havens, rivers, creeks, islands, huntings and fishings. This purchase was made by Winthrop for himself and twelve others, who were the first settlers of this town. They were the original commoners, holding all the lands undivided which were thus purchased, and they from time to time made grants of land to individuals. Persons afterward becoming inhabitants of the town by the consent of its freemen, and receiving a grant of land, were admitted to be commoners, and had equal rights with others to all the common and ungranted lands. Thus this body of proprietors of these lands was perpetuated, having a just and undisputed right to all the lands in question, and exercising exclusive control over them. They were known in law as a body that could sue and be sued, and had the same power to maintain all their rights as the owners of property, which an individual had. The deed referred to conveyed the havens, rivers, creeks, and fishing ground, including of course the clam flats, which it appears the commoners owned as they did all other lands not specially granted to individuals. They existed as a distinct body until October 6, 1788, when their last meeting was held, and they were dissolved, having at this meeting confirmed their grant previously made to the town of all their property, real and personal. This grant including the clam flats, which are particularly mentioned, was accepted by the town on the twenty-third of June, 1788. The grant is absolute, and gives to the town all the powers, privileges and immunities with which the commoners were invested. It appears that previously to this grant no person was allowed to dig clams without a permit from the commoners, and for such permit a fixed price was paid, which in 1785 was two shillings a barrel, if dug to send to market. Permits were sold to persons engaged in the fishing business at a reduced price, being one shilling a barrel, as an encouragement to that business. Persons digging without a permit were deemed trespassers, and were prosecuted accordingly by a committee of the commoners appointed for that purpose, who had the superintendence of the flats. Several persons are now living at an advanced age who paid for the privilege, some of whom were prosecuted for digging without a permit and settled on the best terms they could, no one ever doubting the

exclusive right of the commoners to the clam flats. Persons not inhabitants of the town were not permitted to dig at all. Permits were sold to inhabitants only.

Of late years the flats have been more or less subject to trespassers from other towns; perhaps, indeed, it has always been so to a greater or less extent. Many barrels of clams are annually dug by persons having no right to take them. They come to our flats from various places, and our bank, which has never yet failed, most liberally answers their drafts, though they do not even consult its directors. Regardless of the objections of any of its stockholders who may happen to be present, they take large discounts and thereby diminish its capital; their own banks have failed, or emit only a depreciated and alloyed currency, while ours affords one pure and unalloyed, whose value is known and appreciated. While theirs would not pass at fifty per cent. discount in the market, ours has been sought and would go quick at par. Intelligent and experienced fishermen give Ipswich bait the preference. They know its excellence. It has been sold in Boston at $5 a barrel, when Eastern bait could be had at $2,50. Those who come from other places to dig our clams have sold them at a reduced price, which operates to the disadvantage of citizens of this town engaged in the same business.

As some sixty or seventy of our fellow citizens are annually employed during a part of the year in digging clams, and from one thousand to fifteen hundred barrels of bait are annually sent to market from this town, and the clams are diminishing, it seemed to your committee highly important that the flats should be protected by law, that further trespasses might be effectually prevented. The existing laws, though intended to prevent depredations, might be and had been evaded by persons claiming the right to take clams for their own immediate use as fishermen, when in fact no such use was intended. With these views your committee deemed it their duty to present a petition to the legislature for a law which would answer the purpose. They stated that in their opinion the existing laws were evaded,—that it was of much importance to the inhabitants of the town that the flats should be protected from unauthorized depredations, and that the clams are diminishing; and they asked for a law which would effectually prevent the destruction of the clams, and give the sole control of the flats to the authorities of the town. The standing committee of the legislature on fisheries, to whom the petition was referred, after deliberate consideration, reported a bill as favorable to the town as could be obtained from them, which bill has become a law; [see page 11.] and your committee are of opinion it will afford the protection required.

With regard to the suit now pending, no proceedings have been had since the appointment of the committee, except to enter an appeal at the Court of Common Pleas. The case will come in course for trial, if not settled by the parties, at an early day of the March term of the Court now sitting at Salem.

CHARLES KIMBALL,
AARON WALLIS,
JOSIAH CALDWELL,
} *Committee.*

IPSWICH, March 15, 1841.

To the Inhabitants of the Town of Ipswich, in legal Town Meeting assembled, March 2d, 1840.

The Committee chosen at a legal Town Meeting held in the Court House, November 2d, 1839, *to ascertain whether the Town is entitled to a certain tract of clam flats, lying between flats of Humphrey Lakeman and Chebacco and Hog Island rivers, have attended to that business, and submit the following*

REPORT:

Your committee have viewed said premises, and after measuring off one hundred rods from common high water mark, have surveyed said flats, and find there are more than one hundred acres of flats remaining between said one hundred rods and said rivers, and we should judge that nearly one half of said flats is now good clam ground; and your committee believe that all the flats that are more than one hundred rods from high water mark, do come under the jurisdiction of the town, for by searching the judicial reports we find in the sixth volume of the Massachusetts Reports, in the cause of Storer vs. Freeman, Parsons C. J., May term, 1810, he says, (page 438) when our ancestors emigrated to this country, their first settlements were on harbors, or arms of the sea, and commerce was among the earliest objects of their attention. For the purposes of commerce wharves erected below high water mark were necessary, but the colony was not able to build them at the public expense; to induce persons to erect them, the common law of England was altered, by an ordinance providing that the proprietor of lands adjoining on the sea or salt water should hold to low water mark, where the tide does not ebb more than one hundred rods; but not more where the tide ebbs to a greater distance. He further says, this ordinance was annulled with the charter, by the authority of which it was made; but from that time to the present an usage has prevailed, which now has force as our common law, that the owner of lands bounded on the sea or salt water shall hold to low water mark, so that he does not hold more than one hundred rods below high water mark.

And in the thirteenth volume of Pickering's Reports, Barker vs. Bates, Shaw C. J., October term, 1832, he says, the rule of the Massachusetts Colony ordinance of 1641, declaring that in all places upon salt water, where the sea ebbs and flows, the proprietors of lands adjoining shall own the shore to low water mark, or to the distance of one hundred, if the sea ebbs further than one hundred rods; though never extended to the colony of Plymouth as positive law, is nevertheless a settled rule of property in every part of the State of Massachusetts. He further says, and we consider this as applying to the shores of the open sea, as well as bays, coves, and rivers; the language of the colony ordinance being "in all creeks, coves, and other places, about and upon salt water, where the sea ebbs and flows."

And your committee believe and say, that all the flats more than one hundred rods from high water mark are under the jurisdiction of the town, for the Revised Statutes provide a penalty for any person that shall take such shell fish, more than for his family use, and that not to exceed one bushel, without a permit from the selectmen, in

most of the towns in this Commonwealth, where such shell fish grow, and by a subsequent law the law is extended to the town of Ipswich.

WILLIAM CONANT,
AARON WALLIS,
ROBERT KIMBALL,
} *Committee.*

IPSWICH, March 2, 1840.

AN ACT FOR THE PROTECTION OF THE SHELL FISHERY IN IPSWICH.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows:

SECT. 1. If any person, not an inhabitant of the town of Ipswich, shall dig or take any clams from the flats owned by said town without permission first obtained in writing from the selectmen of said town, the person so offending shall forfeit, for every bushel of clams, including their shells, so dug or taken, the sum of one dollar, to be recovered on complaint before any justice of the peace for the county of Essex, to the use of said town.

SECT. 2. Any vessel, boat, or craft, being in the possession or use of any person violating the first section of this act at the time and place of such violation, may be seized, detained, and proceeded against as is provided in the fourteenth section of the fifty-fifth chapter of the Revised Statutes, [as annexed]. [*Approved by the Governor, March* 10, 1841.]

SECT. 14. If any vessel, boat, or craft, shall be found within the limits of any town, and not owned therein, with any oysters on board, taken in such town without such permit, or within the limits of any of the towns, mentioned in the preceding section, and not owned therein, with other shell fish on board, taken in such town without such permit, any inhabitant of any town, wherein such vessel, boat, or craft shall so be found trespassing, may seize and detain the same, not exceeding forty-eight hours, in order that the same, if need be, may, in that time, be attached or arrested by due process of law, to satisfy the said fines and forfeitures, with costs; provided, however, that if the owner or master of any such vessel, boat or craft, shall, before the prosecution is instituted for the same, pay such forfeiture to the treasurer of the town, in which the same shall be incurred, such vessel, boat or craft, with the effects therein, shall be discharged.

APRIL 10, 1665. The Selectmen according to the towne order for the division of Plum Island, Castle Neck and Hog Island, taking a survey of the Inhabitants which according to Law and the s'd order have right to any shares of the Comon Lands and considering also the estates of the Inhabitants as valued in the last Country rate according to the s'd order, Doe find two hundred and three reckoned and allowed inhabitants that may have right to the Comons whose names or the names of their tenants at present inhabting their lands or houses are registered in a paper, whereof according to the order

of the towne eight and twenty are to have a double share and seventie to have a share and a half, and one hundred and five to have a single share, so that the whole number of single shares are two hundred and sixty five.

And having caused the s'd Plum Island, and Castle Neck and Hog Island to be surveyed and measured, they have found in the whole about eight hundred acres of Marsh and upland besides beaches and galld hills, so that the single share will be three acres, the share and half four acres and a half, the double share six acres.

Which they have ordered to be layd out in this manner viz. one double share, next two devisions of a share and half, and then three single shares, and so to begin again, one double share, two devisions of a share and half, and three single shares, and so on, till all the double shares be run out, and then there will remaine fourteen devisions of a share and half, and twenty one single shares, which shall be layd out in this manner namely, one devision of a share and half, and one single share, till all the share and half devisions be layd out, and then the seven remaining single shares to be layd out one after the other.

Which divisions being layd out as above s'd, It is ordered they shall be shared by lott in this manner, there shall be eight and twenty lotts for the deviding of the double shares and seventy lots to be put by themselves for the dividing the share and half divisions, and one hundred and five lotts put by themselves for the dividing the single shares.

And it is agreed that the beginning of these divisions shall be at the upper end of Plum Island next Rowley, and so downwards to the Barr, and if the said shares cannot be layd conveniently all the breadth of the Island, then the beginning shall be next the Beach and so from the upper end next Rowley downe to the Barr, and then begin againe at the upper end and so downward, and so again if the shares shall be layd in their ranges. The next shall be layd out shall be at Castle Neck beginning at the hill and so downward to Wigwam hill and the long Marsh, and if it be convenient to lay the shares in two ranges, the first shall be next the Pines and the second to begin the next Hill, and so downward by the River. The last shall be at Hog Island, beginning at the westerly end, and so to the east side thereof, and if it be most convenient to be layd in two ranges, the first shall be the southerly side, and then to begin again at the westerly end, and to divide the Northerly side of the said Island.

And it is further agreed that Cornet Whipple, Robert Lord, John Leighton, and Thomas Lovel, shall take the first opportunity to lay out the said in manner aforesaid, which having done and made knowne to the Selectmen, the Inhabitants shall forthwith be summoned to meete to take up their shares by lott as above s'd, and then those that are above appointed to lay out the divisions shall goe upon a day appointed, and then to every inhabitant his share or division, and shall deliver unto him or them the proportion thereof, he or they paying for the laying out so much as shall be appointed by the Selectmen, and no inhabitant shall claim right or propriety in or to any share or division of the land aforesaid, before he have payd for the thereof dividing, but the right of such share shall be and remaine in the towne to be disposed of as they shall see cause.

A true Copy of record. Attest, Eben'r Burnham, Town Clerk.

STATEMENT

OF THE

SUPERINTENDENT

OF THE

IPSWICH POOR FARM.

Ipswich Poor Farm contains about 330 acres of land. It is estimated that there are about 70 acres of English mowing and tillage, 130 acres of pasture, and about 36 acres of woodland. The remainder is mostly marsh. Among the town's farms in Massachusetts, it ranks the third in size; and the natural soil of it is thought to be equal to that of any other farm in the state. Although for many years past but little has been done to enrich the soil, or in any way to improve the condition of the farm, still it continues to produce good crops. But this is no reason why something should not be done to bring it into a much higher state of fertility.

The facilities for doing this are not surpassed on any farm in New England. Nearly all the dyked marsh, from two to six feet in depth, is a bed of muck or peat, of fresh vegetable origin, and rich in its fertilizing qualities. It has been tested, and found to be of itself a most nourishing food for plants. But it is much improved by being composted with other manures; as it then ferments, destroying all the acids which it contains, and thus becomes a powerful fertilizer.

Mr. Appleton, a former superintendent upon this town's farm, experimented some with it, and he states, that, when composted with one third part of barn-yard manure, it answers an excellent purpose for a top-dressing on grass lands; and Mr. Caldwell, who has given it a pretty thorough trial for various crops, assures us that when composted in equal quantities with barn-yard manure it is eqnally as good for the production of a corn crop as unmixed manure of cattle; and I think that all who have observed his corn-fields, and compared them with others near to them, are fully satisfied of the truth of this statement. I have seen it ap-

plied to house-plants that were languishing, and it soon restored a most beautiful green color, and gave a fresh and vigorous start to their growth. It was for this purpose that Mr. Caldwell first used it, and discovered its fertilizing qualities.

Many people suppose this is like the peat of the outside marsh; but in this they are mistaken. That, as is well known, is light and spongy, and requires a long time to rot. This has the appearance of old barn-yard manure that has been rotted. As was very pertinently remarked by Mr. Caldwell, in digging into the dyked marsh one is reminded of an old barn-yard, into which have been thrown buts of corn-stalks and mulch, which have been mixed up with the droppings of cattle, and thoroughly rotted. The substances of which this muck is composed are so completely decayed, that, on being exposed but a short time to the action of the frost, and then being thawed and brought to the air, it soon crumbles to dust. One interesting thought arises from the fact of its being composed of fresh vegetable matter. During the time of its formation, the tide could not have flowed over it. Hence we infer that the earth must have settled, or the sea have risen.

This marsh is an almost inexhaustible mine of this fertilizing substance, and it can be obtained and prepared for use at a very small expense. The digging of this does not cost twenty-five cents a cord. It has to be hauled but a very short distance, and that can be done in the winter, when there is leisure time. Besides this, there is a considerable amount of mulch brought up nearly every year by the high tides. With such abundant sources and facilities for obtaining manure, the town's farm might be made a model farm, one that would be an honor, not only to the town of Ipswich, but to the state of Massachusetts. And, in doing this, the town need not run themselves in debt. All the outlays that it would be necessary to make would prove remunerative from year to year. But, to accomplish this, a far more liberal policy must be pursued than has been heretofore. For many years past, the farm has been bankrupt; and a general dissatisfaction has been felt throughout the town on account of its insolvency. But two years ago, a committee was chosen to sell the farm; and it might no doubt have been sold, at a sacrifice of one half its value.

It was often said by sensible men, that the farm can do no better than it has done; we have had good men for overseers and superintendents, and others can do no more than they have done. We admit that you may have had good men to fill those offices, men that were discreet in the management of their own affairs; and an individual might sometimes have been found upon this

board, who, if untrammelled by his associates, would have done much to have improved the condition of things; but they have not had the moral courage to lay out and pursue a uniform course of liberal policy in the management of this farm. There has seemed to be an unwillingness on the part of the majority of those who have had the management of this concern to make outlays for repairs or improvements, however necessary it might have been. Pursuing this course, things must of necessity have been running down.

As an example, we will briefly state a few facts in relation to the condition of things at the Ipswich poor farm two years ago. At that time, the people at the almshouse were travelling, on washing days, seven or eight miles to bring the water for the use of the house. The pump at the house was out of repair, and had not been used for a long time. The cistern pump in the paupers' kitchen was entirely worn out and useless. The drain from the sink in the other kitchen had become rotten, and fallen in, so that the sink water had flowed back into the cistern, and destroyed the water in that. Of necessity, therefore, most of the water used at the house had to be brought from the pump below the barn, a distance going and returning of about sixty rods. But this is but the first verse of the chapter. The corn-barn was settled on to the ground, and was so out of repair that the rats had free access to the corn; and, to speak within the bounds of truth, they destroyed more than thirty bushels during that year.

The condition of the barn-yard was no better. A person unacquainted with its condition, in attempting to pass through it, was in danger of being swamped in the deep miry holes that had been worn out in the course of time by the cattle. Here many a person unconscious of danger had been suddenly submerged in filth, and would have willingly paid a high premium for the insurance of his life. A stock of some forty cattle have usually been kept in this yard; and, during the wet season of the year, these deep miry holes had been worn out, in which cattle were often mired, and injured, and sometimes lost. If a cart were loaded in these places, no common team could draw it out. During the last two years, one hundred and thirty cart-loads of stone and gravel have been hauled into that yard; and more is yet needed. These are but a few cases among many that might be given to show the condition of things there at that time. These and many others have all been repaired, and put at least in much better order than they were then. With a knowledge of these facts, no one need wonder that the farm has not been remunerative.

It is a miserable policy that does not make outlays for repairs

or improvements, when a dollar will either save or gain two. If a man puts no money at interest, he cannot expect to receive interest. If a man refuses to *make investments* where a hundred per cent. profit might be realized, he cannot expect to receive the *benefit* of such investments. It is natural for people, when from neglect or mismanagement of their business it becomes unprofitable, to feel that they must curtail their expenses; and they withhold money from making outlays which with proper management would render their business lucrative. Now the man that pursues this course does not realize that his income is diminished in a far greater ratio than his expenses. We have a clear illustration of the results of this principle in the management of the Ipswich poor farm for many years past. And I appeal to the people of this town to decide whether this course of policy shall be pursued any longer. Have you not already seen enough of the shortcomings of your farm? Are you willing to go on, year after year, drawing large sums of money from your treasury to pay up the arrearages of this concern? Every one of you who is a tax-payer at least has an interest there at stake, and should take an active part in promoting that interest.

But let us for a few moments turn our thoughts to the particular branches of farming for which the Ipswich poor farm is best adapted. It is naturally a grass farm. The pastures that have never received any fertilizing from the hand of man afford abundant feed for cattle. Some of them, if not fed, would produce a large amount of hay.

STOCK.

The soil is naturally moist, and is not much affected by drought. Therefore there is not the liability of the feed being cut short in dry seasons that there is on soils of a different nature. This, of course, is favorable for the raising of stock. Although there are a few weeks in the early part of summer when the flies on this place are very troublesome to cattle, still they soon get over that trouble, and grow and fatten exceedingly well.

A considerable number of cattle might be fattened on this farm every year, and the growth of the remainder of the stock would be an item of no small account. If the cattle kept upon this place were of the best breed for beef, and a wise course were pursued in turning such as were fit at proper times, there is little doubt but that the growing and fattening of stock would be a source of considerable profit. When a creature has its growth, and is fit for the shambles, it should be sold, and let another take its place. If a yoke of oxen at six years old have their growth and are fat, there would be a loss in keeping them two or three years longer, or even one; for another yoke that are younger might be put in their place, the probable growth of which would be worth thirty dollars in a year. So we see that in keeping a yoke of

cattle three years after having their growth and being fit for beef, they would almost eat themselves up. A man keeping a large stock of cattle, and uniformly pursuing such a course, would find that in the course of time his cattle had eaten his farm up.

HAY.

We will now pass along to the hay fields. We find them admirably adapted to the growth of the hay crop. It is from this that a far greater amount of profit is to be realized than from any other branch of farming upon the town's farm.

From the unsurpassed facilities which that farm possesses of increasing to a very high degree the fertility of its soil, which is naturally rich and well adapted to grass, it might be made to produce as great an amount of hay as you can reasonably desire. Comparatively there is but a small amount of labor required in raising a crop of hay, in proportion to its value. In the course of a very few years, the fields that are now in English mowing and tillage might be made to yield, in a good grass season, one hundred and fifty tons of English hay.

FRUIT.

One other branch of farming, that should receive seme attention there, is fruit culture. Fruit trees grow and bear well upon that farm. A large number of trees might be set out along the fences on the northern sides of fields, where the soil is well adapted to the culture of fruit, and the growth of other crops would not be much encumbered by it. It is desirable that such places should be occupied by fruit trees. With proper care they would soon return their cost with interest.

A person intending to set out an orchard should first acquire some knowledge of fruit culture, or his labor may prove fruitless. There is an example of this on the town's farm. Some ten or twelve years ago, an orchard of about one hundred trees was set out upon the richest and best spot of land for grass that there is upon that farm. But the ground was flat and wet, and without deep draining trees could never flourish there. After several years, it was observed that they had scarcely grown at all, and they were grafted over again, in order to give a fresh start to their growth. But this did not have the desired effect. Nearly half of their number are now dead, and the most of the remainder are in a dying condition.

The three branches of farming to which I have in particular called your attention are in my opinion the principal ones from which much profit can be realized, under present circumstances; and I would recommend to those who may hereafter have the management of that farm, to direct their attention more particularly to those branches. There are other crops, to be sure, that will be raised, in preparing the ground for the hay crop. These should receive proper attention.

DAIRY.

You probably expect to hear something of dairy farming, especially as our subject is of a farm on which grass grows so luxuaiantly. Under present circumstances, I think there can be much more made from rais-

ing and fattening cattle than from a dairy. The first reason I give for this opinion is, that there is no place suitable for a dairy. The cellar is on the same floor as the kitchen, with only a single door between; and in the hot part of the season it is almost of the same temperature. You might almost as well set the milk in the attic, and attempt to make butter there, as in the cellar. There are several other reasons, that might be given, for not making this a dairy farm, under existing circumstances. But this is an insuperable one. It might be made a milk farm; but at the present there are objections to that.

We will now consider some of the advantages which the town's farm possesses. We have already spoken of the great advantage that it has for obtaining manure. Another is, that it is all at home. It is not, like many others, a fragmentary farm; but it all lies in one body; and the labor upon it is considerably facilitated by the nearness to the house of most of the mowing and tillage, and also of those pastures in which are pastured the cattle that are daily driven to and from them. Most of the mowing and tillage is within a quarter of a mile of the house. The cow pasture is within about that distance, and the ox pasture is within a less distance still. These advantages will be appreciated by those who have to travel a mile to their fields, and perhaps twice that distance for their teams. Another advantage of this farm is that of good water on all parts of it. All the pastures are well supplied with this. There are several springs in the mowing fields, and the wells at the house and barn afford abundance of excellent water.

I have now given you a brief statement of some of the interesting facts of the Ipswich poor farm. During the time that I have been superintendent there, I have often been surprised by meeting with worthy citizens from various parts of the town who have never been on that farm; and it has been amusing to hear their various opinions expressed concerning it. Some think it best to give up farming entirely upon it, and turn it all into pasturing. Others think it best to sell the grass standing, as the expenses of cutting it, and making and securing the hay, are so great. Others think it best to sell off half of the land. Others think it best to sell most of the land, and such buildings as will not be needed for the accommodation of the poor. Others think it best to sell the whole concern, and move the poor up to town, so that the Scripture may be fulfilled which saith, "The poor ye have always with you." Some of these opinions are no doubt correct; and there may have been such a state of things existing there as to justify others; but if there is any farm in Ipswich that can be carried on with profit, I am confident that this farm can. These are the circumstances that have led me to prepare this statement of facts. And if it has the effect to wake up the people of this town to take a more active interest in things relating to their poor farm, it will afford me abundant satisfaction for all my pains. For many years I had felt that there must have been something wrong in the management of this concern; and it was this that induced me to undertake the superintendence of it. During the time that I have superintended this farm, I have labored most assiduously for the improvement of it, and for the comfort and happiness of

the poor, as all can testify who have been with me; but I have often met with obstacles in my way. Notwithstanding, I have persevered in my undertaking to the best of my ability; and I have the satisfaction to know that the beginning which I have made, if continued, will soon raise this property above a discount. Some hundred cords of dyked marsh muck were thrown out last fall, and a very considerable part of that will be fit for use the coming spring; and, had not obstacles been thrown in my way, it might all have been fit for use. Besides, some twenty-five loads of mulch were hauled into the barn-yard and hog-pens, which will increase the amount of manure beyond what has ever been made on the place in any one year for a long time past. A very large amount can be used for top-dressing upon the mowing ground this spring. Now, if this course is followed up for a few years, your farm will be greatly increased in productiveness; and you will not need to draw yearly upon your treasury a thousand dollars, nor even one, to pay up its arrearages. This concern is in your own hands ynce a year, and it lies with you to say whether things shall relapse into their former condition, or move onward.

The selectmen of Ipswich once proposed to sell the town's farm to the commissioners who were appointed to select and purchase a place for the location of the state almshouse which is established at Tewksbury. But they did not listen to that proposal; and the place which they selected in preference to this shows the foolishness of their choice. It seems as if this town's farm possessed almost everything desirable to render it a fit place for an institution for state paupers. Its being so large and so compact; possessing so rich a soil, with inexhaustible sources for obtaining manure; its being isolated from any settlement, and situated so neat the sea shore, and along the Eastern Railroad; are all circumstances which tend to make it a fit and desirable place for the location of such an institution.

THE POOR.

I will not close my remarks without reference to the poor at the almshouse. Whatever may have been the circumstances that have brought this unfortunate class of people to their present condition, they still deserve our sympathy and our pity. Separated as they are from much of the social intercourse of their kindred and friends, their condition must be somewhat forlorn. Although, as respects their bodily comforts, they are far better provided for than many others, still this is not enough. They have other wants to be supplied. If we feel that these are all the obligations we owe to them, that if their animal wants are supplied our duty to them is performed, we should view them in no higher light than the beasts that perish. To be sure, there are some of them whose minds are so impaired that they are hardly capable of any mental enjoyment. But there are others who keenly feel any neglect or disregard in respect to their happiness. Much of the unhappiness of such consists in the thought that they are cut off in a great degree from the social enjoyment of their friends, and that neither their present nor future welfare is much regarded. Such especially need our warmest sympathies. To them kind and soothing words are like the oil of joy,

and afford them much consolation. When they receive the friendly visit of some kind friend, their hearts are made glad, and they are animated with new life. But these are not all the duties we owe to this unfortunate class of our fellow beings. Because they are objects of public charity, and are deprived of much of the social enjoyment of others, this is no reason why their spiritual wants should be neglected. None need religious teaching more than they; and none prize it higher, or receive it more gratefully.

And here it is with regret that I feel constrained to say of those who are the chosen spiritual teachers of the people of this town, whose duty it is to gather the outcasts of Israel, to heal the broken in heart, and to bind up their wounds, that they have been too neglectful of the spiritual welfare of these persons. From year to year, they have scarcely visited that house, to speak a word of consolation to those that are cast down, or to offer to them a morsel of the bread of life. But I am glad to state that they have not always been without religious instruction. A very worthy citizen, who is a religious teacher, officiated as their chaplain for more than a year during the time I have been their keeper. Apparently no people could have appreciated the privilege of religious instruction more than they. And we have reason to believe that his teachings have produced salutary results upon the minds of some, at least, of their number.

During the last two years, the average number of regular paupers at the almshouse has been about fourteen. At the present, four of them are insane, two of whom are confined to their rooms. Two are idiotic, one is blind, and two from the infirmities of age are unable to go about the house. Three are over eighty years of age, three between seventy-five and eighty; two are young, and the others are between forty-five and seventy years of age.

During this time, three have died, the respective ages of whom were 86, 84, and 92. And it is gratifying to say that they pass not away without much serious thoughtfulness and anxiety for their future well-being.

To those that remain, I gladly refer you, as the living witnesses of the part that I and my family have acted toward them, in respect to their comfort and happiness.

GILBERT CONANT.

J. F. Kimball, Printer, Lynn News Office.

STATEMENT

OF THE

EXPENSE

OF BUILDING THE

NEW ROAD AND BRIDGE,

IN IPSWICH.

CONTAINING THE NAME OF EVERY PERSON TO WHOM ANY SUM WAS PAID, AND FOR WHAT EACH PAYMENT WAS MADE, AS FAR AS CAN BE ASCERTAINED.

PRINTED IN CONFORMITY WITH A VOTE OF THE TOWN, Passed at the Annual Meeting, March 17, 1862.

LYNN:
KIMBALL & MERRITT, PRINTERS.
1863.

STATEMENT.

To the Inhabitants of the Town of Ipswich:

[A.]

Daniel J. Akerman, 2 1-2 days at 75 cents per day,		$1 87
Nathl. Archer, 3 " " " "		2 25
Lara Aspell, 3 " " " "		2 25
Warren Averill, for wharfage,		1 79
Wm. W. Averill, 24 3-4 days, at 75 cents per day,		18 50

[B.]

Samuel H. Baker, 8 1-2 days, at 75 cents per day,		6 37
Stephen Baker, for advertising, selling and collecting lumber at New Bridge,		5 00
Wm. R. Barton, 2 1-2 days, at 75 cents per day,		1 87
David Berry, 5 1-2 " with horse team at $1.75 per day,		9 63
Abraham H. Bond, 4 days, at 75 cents per day,		3 00
Benjamin Brown, 6 1-2 " " " "		4 87
George A. Brown 11 1-2 " " " "		8 62
Manasseh Brown, 20 5-6 " with horse and ox team at $3 per day,	$62 50	
Manasseh Brown, one drag,	2 50	65 00
Walter Brown jr., 8 3-4 days, at 75 cents per day,		6 50
Wm. G. Brown, team to Rockport,	$10 00	
two men and team 3 1-2 days at $5 per day,	17 50	
two men and team 1 day, $4, man and team 1 1-2 days, $6,	10 00	
man and team 10 1-2 days, at $3 per day,	31 50	
two men and two teams 4 1-4 days, at $6 per day,	25 00	
hauling 2 loads stuff to depot, $1; use cart and wheels, $3;	4 00	
man 2 1-2 days, at 75 cents,	1 88	
junk and underpinning stones,	13 44	
use of cart and wheels,	4 00	
another ac't, no bill to be found,	8 75	126 57
Amount carried forward,		$264 09

Amount brought forward,		$264 09
Wm. H. Burnham, use of chain 60 days,		2 00
Jas. F. Butler, 24 days, at 75 cents per day,	18 00	
5 hours bailing water, at 25 cts.,	1 25	19 25
Isaac Buzzell, 5 days, at 75 cents per day,		3 75

[C.]

Cal Calaghan, 49 2-3 days, at 75 cents per day,	37 21	
1 day, wheeling,	1 50	38 71
Abraham Caldwell, horse, cart and man, 10 7-10 days, at $1.75 per day,		18 69
James Caldwell, 7 1-2 days, at 75 cents per day,		5 62
John Caldwell, 1-2 a day, " " "		37
Sylvanus Caldwell, lumber,		91 52
James Capwell, 3 1-2 days, at 75 cents per day,		2 62
Chas. Chapman, horse team 1 1-4 days, at $1.75 per day,		2 19
Charles W. Chapman, blacksmith work,		195 92
Moses Chapman, 5 days, double team,		12 25
Lewis Choate, wharfage on 774 tons of stone, at 6 cents per ton,	46 44	
treenails,	50	46 94
Nathaniel Clark, 7 1-2 days, at 75 cents per day,		5 62
Aaron Cogswell, surveying, plans, profiles and labor on bridge,	30,00	
paid out of that sum $6 for chainman, leaving him $24 for his services,		30 00
E. Cogswell & Son, powder, fuse and brimstone,	39 15	
nails, buckets, chalk & mugs,	8 66	47 81
Dan'l O. Collins, 24 days, at 75 cents per day,		18 00
William Collins, 5 1-2 " " " "		4 12
Patrick Cotter, 5 " " " "		3 75
John S. Cotton, 7 1-2 " " " "		5 62
Silas Crane, 2 1-2 " " " "		1 87
Wm. P. Crane, 5 days at 75, $3.75 ; 2 days at $1.25 ;		6 25

[D.]

Thomas D. 1 1-2 days, at 75 cents per day,		1 12
Reuben Daniels, blasting rocks 12 days, at $1.50,	18 00	
for labor, (no bill,)	4 56	22 56
Charles E. Dichinson, 4 1-2 days, at 75 cents per day,		3 37
George H. Dickinson, 5 " " " "		3 75
Nathl. A. Dickinson, 27 days, at $1.25 per day,	38 25	
$47.50, (no bill to explain,)	47 50	85 75
Amount carried forward,		$943 51

Amount brought forward,			$943 51
Division 631, damage done by blasting rocks,			1 85
Ignatius Dodge, 6 1-2 days, at 75 cents per day,			4 87
Leonard Dodge jr., 15 " " " "			11 25
R. T. Dodge, lumber, $18 62 ; services and expenses, $25 ;			43 62
Charles Dorr, 1-2 day, at 75 cents per day,			37
David F. Dow, 6 days, " " "			4 50
John Doyle, 11 " " " "			8 24
J. H. Dunnels, 18 1-2 " " $1.50 "	27 75		
6 1-2 " " $1.75 "	11 37		
1 1-2 " and 2 nights, $4 ; fixing pump boxes, 50 cents,	4 50		
	43 62		
deduct from bill,	3 00		40 62

[E.]

Eames, Stimpson & Co., 335 tons arch stone, at $1.33 per ton,	711 55		
378 tons foundation stone, at $1.25,	472 50		
610 tons wharf stone, at 70 cents,	427 00		
19 tons shells, at $1.50,	28 50		
326 1-2 ft. cap stones, at 50 cts. per foot,	163 25		
1 post, $2.50 ; putting up men and horses, $1.18 ;	3 68		
drills &c., $4.25 ; half rounds and wedges, $4.26 ;	8 51		
sharpening and use of hammers,	3 00		
add $20 to bill on account of oxen,	20,00	1837	99
John Egan, 71 1-5 days, at 75 cents per day,		53	30
Martin Ehrlecher, 9 " " " "		6	75

[F.]

David Fairbanks, 10 1-7 days, at 75 cents per day,	7	60
Moses A. Fellows, 9 " " " "	6	75
Henry Forbes, 43 2-3 " " " "	32	78
Joseph Fowler, 14 " " " "	10	50
Amount carried forward,	$3014	50

Amonnt brought forward,		$3014 50

[G.]

James Galbraith, 9 days with horse and cart, at $1.75 per day,	15 75	
2 1-2 days with 2 horses and cart, at $2.50,	6 25	22 00
Chas. Giddings, teaming for New Road, (no explanation,)		21 00
James H. Glover, 5 days, at 75 cents per day,		3 75
John S. Glover, 4 days at $1.75; 1-2 day at 75 cents,		7 37
George Goodwin, 7 days, at 75 cents per day,		5 25
S. Goodwin, 13 1-2 d's with horse team, at $1.75,	23 63	
7 days with horse and oxen, at $3,	21 00	44 63
James W. Goss, 4 days, at 75 cents per day,		3 00
John W. Gould, 13 " " " "		9 75
Thomas Gould, 1 " " " "		75
Thomas D. Gould, 4 1-2 " " " "		3 37
James H. Grant, 2 1-2 " " " "		1 87
John Grant, 14 " " $1, "	14 00	
12 1-2 days with ox team at $2,	25 00	
12 1-2 " at 75 cents per day,	9 38	48 38
Oliver Grant, 7 1-2 " " " "		5 62
Moses Graves, 9 " " " "		6 75
Samuel H. Green, 1 day, with horse team, at $1.75,		1 75
James Griffin, labor, at 7 shillings per day,		49 34

[H.]

Geo. F. Hardy, 15 2-3 days, at 75 cents,	11 75	
11 d's with horse team, at $1.75,	19 24	30 99
Otis C. Hardy, 16 1-4 days, at 75 cents per day,		13 68
Reuben H. Hardy, 1 1-2 " " " "		1 12
Josiah L. Harris, 21 " " " "		15 75
Nath'l Harris, 14 5-7 days with horse team, at $1.75,		25 87
Andrew J. Hart, 5 3-4 days, at 75 cts. per day,	4 37	
45 3-4 " " $1 "	45 75	50 12
Dan'l Haskell jr., 3 " " $1.50 "	4 50	
half cask cement and teaming,	94	
another ac't, (no bill found,)	21 41	26 85
Albert P. Hill, 10 days with horse team, at $1.75,		17 50
Albert S. Hill, 13 11-13 " at 75 cents,	10 33	
12 1-2 d's with h. team at $1.75,	21 88	32 21
Gorham F. Hill, 18 1-2 days at 75 cents, $13.87; horse team 1-2 day, 87 cents;		14 74
Gorham T. Hill, 22 and about 5-7 days, at 75 cts. per day,		17 06
Amount carried forward,		$3494 97

Amount brought forward,			$3494 97
A. Hodgkins, 33 1-4 d's, stone cutting on bridge, at $1.75,			58 19
Daniel L. Hodgkins, lumber,			91 11
John Hodgkins, repairs and drags,			16 35
Otis S. Holmes, 12 days, at 75 cents per day,			9 00
Jonathan Holt, labor, cutting down trees,			50
John T. Hovey, 1 day, at 75 cents,			75
Joseph Hovey, 8 days with ox team, at $2 per day,			16 00
Levi L. Howe, 6 days, at 75 cents per day,			4 50
[J.]			
Eron Janes, 5 days with horse team, at $1.75 per day,			8 75
Eben W. Jewett, 82 1-4 days, at $1 per day,			82 25
I. K. Jewett, 82 bags meal, and 9 bags oats,	117 80		
shovel and buckets,	1 74		119 54
James L. Jewett, 24 days, at 25 cents per day,	6 00		
6 " " 50 " "	3 00		9 00
John J. Jewett, 25 3-8 days, at 75 cents per day,			19 12
James P. Jewett, 6 1-2 " " " "			4 87
John Jewett, 12 " " $1.25 "			15 00
Leonord T. Jewett, 5 1-2 " " 75 cents "			4 13
Thomas L. Jewett, 6 days at 75 cents per day,	4 50		
1 day at $1 ;	1 00		
12 days at $1.25 per day,	15 00		20 50
[K.]			
Andrew Keef, 2 1-2 days, at 75 cents per day,			1 88
Jeremiah Keliher, 8 1-2 " " " "			6 38
Albert Kimball, 2 1-2 " " " "			1 87
Benj. Kimball, 18 1-2 " " $1 "	18 50		
55 hours at 15 cts. per hour,			
$8.25 ; 5 drags, at $1.75,	17 00		
6 hammer handles, at 17 cts.			
$1.02 ; 2 pick handles, 50 ;	1 52		
wharfage on 138 tons stone,			
at 7 cents per ton,	9 66		46 68
Daniel Kimball, 13 days hauling stone, at $4,23,	54 99		
hauling derrick, rigging, and a			
load of timber,	2 50		
a pair of oxen 4 days,	2 50		
2 days hauling gravel at $3.50,	7 00		66 99
Daniel Kimball jr., 4 days, at 75 cents per day,			3 00
George Kimball, 2 1-2 " " " "			1 87
Isaac Kimball, 9 1-2 " " " "			7 12
Amount carried forward,			$4110 32

Amount brought forward,			$4110 32
William Kinsman, 26 hours labor, at 10 cents per hour,			2 60
John Kimball, 13 1-4 days with horse team, at $1.75 per day,	23 19		
4 d's with double team, at $2.50,	10 00		33 19
Josiah Kimball, labor on New Road, (no bill to be found,)			12 75
Rufus Knox, 5 days, at 75 cents per day,			3 75

[L.]

John P. Lakeman, 5 days with two horse team, at $2.50,			12 50
Nathaniel H. Lavalette, load of birches,			3 50
John Lawler, 28 9-10 days, at 75 cts., $21.68 ; 5 hours bailing, at 25 cents per hour, $1.25 ;			22 93
Lawrence & Co., stopping grist mill and drawing off water, 31 d's at $3,	93 00		
rent of shop, $9 ; stone, $6 ;	15 00		
damage to wall, $4 ; paid for labor, $10.50 ;	14 50		
labor, man and horse,	8 75		131 25
Jonathan Leighton, 7 1-2 days, at 75 cents per day,			5 62
Asa Lord, oats, whip-stick, &c.,			1 35
Caleb Lord, 2 days, horse and ox team, at $3 per day,			6 00
Edward Lord, 14 1-2 days with 2 horse team, at $2.50,			36 00
Ezra W. Lord, 5 days, at $1.75 per day,			8 75
Geo. E. Lord, 7 days with ox and horse team, at $3			21 00
Jos. H. Lord, 2 1-2 d's with h'se & cart, at $1.75,	4 36		
13 d's with ox and h'se t'm, at $3,	39 00		43 36
Daniel Lucy, 26 2-5 days, at 75 cents per day,			19 79

[M.]

Michael McDonald, 17 3-4 days, at 75 cents per day,			13 30
Alex. McJennet, 27 1-2 days at $1.75,			48 12
F. Mitchell, 10 d's with h'se and cart, at $1.75,	17 50		
7 " " 2 horse team, at $2.86,	20 00		
hauling ld. sand fm. Turkey Hill,	75		
2 men and team, short half day,	1 75		40 00
Abraham Moore, lumber,			127 11
John Moore, 51 days, at 75 cents per day,			38 25
Richard Moore, 3 " " " "			2 25
Geo. W. Morley, 16 1-2 " " " "			12 37
John Murby, 2 1-2 " " " "			1 87
Timothy Murphy, 3 " " " "			2 25
Luke Murray, 33 " " " "			24 75
Amount carried forward,			$4784 93

Amount brought forward, $4784 93

[N.]

A. N. Nichols, 1 day, at 50 cents, 50

[O.]

Cornelius O'Connell jr., 18 1-2 days, at 75 cents per day, 13 56
John O'Connell, 4 1-2 " " " " 3 37
George W. Otis, 5 " " " " 3 75

[P.]

John R. Patch, 64 1-2 days, at $1.25 per day, 80 63
19 1-2 " " $1 ; 4 d's at 75 ; 22 50 103 13
Michael Patch, 1 1-2 " " 75 cents per day, 1 12
Wm. Peterson, 1 1-2 " " " " 1 12
Asa F. Perkins, use of wheels 60 d's, at 25 cts., 15 00
carting wheels home, 50 15 50
Nathaniel C. Perkins, labor, at $1 per day, 121 38
Ezekiel Peabody, 7 1-2 days with ox team, at $3 per day, 22 50
Daniel F. Pinder, 8 1-2 " " horse and
cart, at $1.75 per day, 14 88
$3.25 in addition, (no bill,) 3 25 18 13
John Pingree, 77 1-2 days, at $1 per day, 77 50
Wm. Plummer, 13 " " 75 cents " 9 75
David Poor, 2 " " " " 1 50
David H. Poor, 4 " " " " 3 00

[Q.]

Daniel Quill, 26 days, at 75 cents per day, 19 50
James Quill, 26 " " " " 19 50

[R.]

Michael Reddy, 70 13-15 days at 75 cents, 53 16
5 hours bailing, at 25 cents, 1 25 54 41
Patrick Reddy, 9 2-3 days, at 75 cents per day, 7 25
Edmund Riley, 7 1-2 " " " " 5 62
Patrick Riley, 4 1-2 " " " " 3 37
Thos. J. Roberts, carting derricks, &c., to cars, 11 00
transporting derricks, ce-
ment and lime, 17 12
two derricks, and 65 1-2 days
work, at $5.50 per day, 360 25
use of large derrick 40 d's, at
$1.50 per day, 60 00
use small der'ck 28 d's, at $1, 28 00

Amount carried forward, $5290 39

Amount brought forward,			$5290 39
work by M. & L. McNamara, 46 days, at $1.75,	80 50		
21 casks cement, at $1.35,	28 35		
11 casks lime, at 80 cents,	8 80		
taking care of derricks,	90 20		
teaming derricks, &c., from Thatcher's Island to R'kp't,	11 10		
transporting derricks, &c., fm. Ipswich to Boston,	14 00		
carting same fm. East'n Dep't,	15 46		
	724 68		
deduct fm. gen'l bill, $24.68;			
" McN's board, $21.15;	45 93	678 75	
Isaiah Rogers, 25 1-2 days, at $1.25 per day,	31 87		
20 1-2 " " 75 cts. "	15 37	47 24	
Isaiah A. Rogers, 8 1-3 d's, with horse and cart, at $1.75,		14 62	
Joseph Ross, services on New Road,		15 00	
Wm. P. Ross, 13 1-2 days at 50 cents, $6.75; 27 1-2 days at 75 cents, $20.62;		27 37	
Andrew Russell, 24 3-4 days, at 75 cents per day,		18 56	
Daniel S. Russell, 9 1-2 days with horse team, at $1.75,		16 63	
David Russell, 9 1-2 days with horse and ox team, at $3,		28 50	
Edward W. Russell, 17 days, at 75 cents per day,		12 75	
Foster Russell, 100 days at $1.50, $150; lumber, $31.31;	181 31		
121 lbs. nails, at 4 cents,	4 84		
5 lbs. wrought nails, at 10 cts.,	50	186 65	
George Russell, lime and cement,		5 12	
John Russell, 3 1-2 days, at 75 cents per day,		1 75	
Nathaniel A. Rust, 1 " " " "		75	
Dan'l R. Rutherford, 8 " " " "		6 00	

[S.]

Jacob Safford, 4 days with horse team, at $1.75; 3 1-3 days at 75 cents;		9 50
James Safford, labor at different prices, some by the day and some by the hour,		5 25
James and Jacob Safford, 10 days, at 75 cents per day,		7 50
Henry Sayward, 1 day at 75 cents; cutting trees, 50 cts.;		1 25
Oliver T. Sawyer, 33 1-4 days, at $3 per day,		99 75
Jas. Scott, 15 days at 75 cts., $11.92; 80 days at $1, $80;		91 92
Amount carried forward,		$6565 25

Amount brought forward,			$6565 25
James Scott jr., 9 days, at 50 cents per day,			4 50
John Shatswell, horse, cart and man, 2 days, horse alone 3 days,			8 00
George W. Sherburne, 1 day at 75 cents,			75
John Sherburne, 14 days, horse team, at $1.75,	24 50		
12 " himself, at $1.50,	18 00		
9 lbs. drills & wedges, at 25 cts.,	2 25		
labor at $1.50 per day; with horse, at $1.75 per day;	48 33		93 08
Peter Shortell, 37 1-2 days, at $2 per day,			75 00
John H. Smith, 5 " " 75 cts. "			3 75
John Smith, 27 3-4 " with horse team, at $.175,			48 62
Joseph Smith, 24 5-7 " " " "			43 25
Obed Smith, 11 " at 50 cents per day,			5 50
W. & B. H. Smith, blacksmith work,			11 44
David Spiller, frieght on lumber,			19 25
William Spofford, 2 days, at $1 per day,			2 00
John Stalker, teaming gravel,			16 70
James Staniford, 12 days, at 75 cents per day,			9 00
Thos. Staniford, 4 1-2 d's with h'se t'm, at $1.75,	7 88		
labor with ox & h'rse t'm, at $3,	39 85		47 73
William Stevens, 4 1-2 days, at 75 cents per day,			3 37
William L. Stone, 5 " " " "			3 75

[T.]

Jacob B. Tenny, 7 1-2 days with horse team, at $1.75 per day,	13 12		
boarding men,	33 84		46 96
Henry Terhune, 2 1-2 days, at 75 cents per day,			1 87
Lewis Titcomb, 1-2 day with horse team, at $1.75 per day,			88
J. Tozer, 5 days at 75 cents per day; 1 day at $1;			4 75
Joshua Turner, 2 1-2 days, at 75 cents per day,			1 87

[W.]

David L. Wade, bill for 1 day's work, at $1.50, (no bill for the remainder,)			20 75
Charles W. Wait, 1 day, at 50 cents,			50
N. R. Wait, 9 days with horse team, at $1.75,			15 75
Charles Wellington, 4 " " " "			7 00
Edward Wheeldin, 2 1-2 " at 75 cents per day,			1 87
Thomas Wildes, 103 1-3 days at $1; drills, rounds and wedges, $2.50;			105 83
Amount carried forward,			$7168 97

Amount brought forward,			$7168	97
D. L. Willcomb, powder, steel, &c.,	95	69		
3 stone axes, at $3,	9	00		
ac't on book of $15.76, (nothing to show what it was for,)	16	76	121	45
Frank Willcomb, 11 days, at 75 cents per day,			8	25
Frederic Willcomb, nails, lard oil, &c.,			1	13
Henry Willcomb. 4 days, at 50 cents per day,			2	00
Henry P. Willcomb, 6 " " 75 " "			4	50
Wm. S. L. Wilson, 5 " " " " "			3	75
F. L. Woods, blacksmith work,			63	25
D. C. Worcester, 9 d's, 1 horse team, at $1.75,	15	75		
22 days, 2 h'se t'm, at $2.50,				
$56.25; horse hire, $1;	57	25		
use of horse and carriage, and				
expenses to Rockport,	5	87	78	87
Ira Worcester, 22 d's with horse t'm, at $1.75,	38	50		
16 days labor, at $1.50,	24	00		
77 " " " $1.25,	96	25		
20 " " " 75 cents,	15	00		
horse, cart & man, and h'se hire,	23	75		
teaming and horse keeping,	11	25	208	75
Leigh R. Worcester, 4 1-2 days with horse t,m, at $1.75,			7	88
Town Farm team, as by Annual Town Report for 1862:			250	00
Whole amount of expense,			$7918	80
Cr. By am't rec'd from County of Essex,	$2500	00		
sales of lumber, and stone on hand,	137	19	2637	19
Making the actual cost to the Town,			$5281	61

Remarks.

It is to be regretted that there cannot be a more particular explanation given of the expenses of the New Road and Bridge; but, owing to the condition of things connected with them, I find it almost a thing impossible to get any nearer to the facts than I have. In the first place, there is not a bill to be found for the months of June or July, and so of course there can be no explanation given except what is derived from the pay-book, and that merely gives the name of the person, and the amount he is to receive; and where there are bills it is very puzzling to find out anything by them, for some have nothing more than the names of the persons and the sums they are to receive, and in one instance there was nothing but the surname of the person on the bill. Once in a while I could find one that was plain, but not very often. If one person had a number of bills, and I could get them all together, I could find out something near what they meant; and that was about all the way they could be got at, at any rate whatever. I found that the task was much greater than I expected it would be before I commenced upon it, but I hope I have finally got it so that it can be understood by people in general. If it is not, I am very sorry, for it was my intention that it should be, though at times I got so perplexed that I had a great mind to give it all up, and call it a drawn game. But I stuck to it, and I think I have finally conquered, to the satisfaction of my constituents.

LEVI LORD.

Ipswich, Feb. 9, 1863.

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